

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Palatine Village**

Unit Code: **016/430/32** County: **COOK**

Fiscal Year End: **12/31/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$131,925,839**

Equalized Assessed Valuation: **\$2,179,711,544**

Population: **65,920**

Employees:

Full Time: **367**

Part Time: **53**

Salaries Paid: **\$28,781,406**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|----------------------|---------------------|---------------------|
| Beginning Fund Balance for FY 08: | \$38,816,803 | \$20,469,141 | \$17,392,664 |
| Per Capita Beginning Fund Balance: | \$589 | \$420 | \$380 |
| Revenue Collected During FY 08: | \$60,194,516 | \$47,279,441 | \$36,812,097 |
| Expenditures During FY 08: | \$75,453,872 | \$46,868,184 | \$35,335,224 |
| Per Capita Revenue: | \$913 | \$910 | \$884 |
| Per Capita Expenditures: | \$1,145 | \$894 | \$899 |
| Revenues over (under) Expenditures: | -\$15,259,356 | \$411,256 | \$369,477 |
| Ratio of Fund Balance to Expenditures: | 31.22% | 48.74% | 43.68% |
| Ending Fund Balance for FY 08: | \$23,557,447 | \$19,983,233 | \$16,735,945 |
| Per Capita Ending Fund Balance: | \$357 | \$420 | \$371 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|-----------|-----------|-----------|
| Total Reserved Funds: | \$ | \$ | \$ |
| Total Unreserved Funds: | \$ | \$ | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|---------------------|---------------------|--------------------|
| Total Restricted Net Assets: | \$21,004,875 | \$11,555,814 | \$6,830,615 |
| Total Unrestricted Net Assets: | \$24,652,055 | \$4,848,384 | \$8,614,792 |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|---------------------|---------------------|---------------------|
| Outstanding Debt for FY 08: | \$93,242,219 | \$74,451,458 | \$47,444,580 |
| Per Capita Debt: | \$1,414 | \$1,334 | \$1,078 |
| General Obligation Debt over EAV: | 3.78% | 3.78% | 2.76% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|---------------------|---------------------|---------------------|
| Beginning Retained Earnings for FY 08: | \$47,624,642 | \$64,765,196 | \$43,586,816 |
| Per Capita Beginning Retained Earnings for FY 08: | \$722 | \$1,214 | \$976 |
| Revenue Collected During FY 08: | \$14,754,645 | \$17,114,858 | \$9,875,533 |
| Expenditures During FY 08: | \$16,104,808 | \$16,245,069 | \$9,219,236 |
| Per Capita Revenue: | \$224 | \$312 | \$227 |
| Per Capita Expenditures: | \$244 | \$294 | \$237 |
| Operating Income (loss): | -\$1,350,163 | \$869,788 | \$621,889 |
| Ratio of Retained Earnings to Expenditures: | 317.61% | 470.48% | 420.59% |
| Ending Retained Earnings for FY 08: | \$51,151,124 | \$66,832,557 | \$43,032,151 |
| Per Capita Ending Retained Earnings: | \$776 | \$1,247 | \$998 |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Palestine Village**

Unit Code: **017/025/32**

County: **CRAWFORD**

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$1,295,400

Equalized Assessed Valuation:

\$6,588,363

Population:

1,330

Employees:

Full Time:

4

Part Time:

4

Salaries Paid:

\$209,613

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|------------------|--------------------|--------------------|
| Beginning Fund Balance for FY 08: | \$304,844 | \$3,328,918 | \$1,565,564 |
| Per Capita Beginning Fund Balance: | \$229 | \$548 | \$381 |
| Revenue Collected During FY 08: | \$431,370 | \$5,252,094 | \$2,318,995 |
| Expenditures During FY 08: | \$460,509 | \$5,218,323 | \$2,340,819 |
| Per Capita Revenue: | \$324 | \$721 | \$564 |
| Per Capita Expenditures: | \$346 | \$706 | \$556 |
| Revenues over (under) Expenditures: | -\$29,139 | \$33,771 | \$35,354 |
| Ratio of Fund Balance to Expenditures: | 61.61% | 87.61% | 68.63% |
| Ending Fund Balance for FY 08: | \$283,705 | \$3,304,801 | \$1,545,501 |
| Per Capita Ending Fund Balance: | \$213 | \$554 | \$382 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$1,344 | \$ |
| Total Unreserved Funds: | \$ | \$41,086 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|------------------|--------------------|------------------|
| Total Restricted Net Assets: | \$156,844 | \$1,203,389 | \$223,442 |
| Total Unrestricted Net Assets: | \$126,862 | \$1,378,027 | \$727,227 |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|--------------------|--------------------|
| Outstanding Debt for FY 08: | \$270,310 | \$7,762,020 | \$1,837,009 |
| Per Capita Debt: | \$203 | \$1,174 | \$528 |
| General Obligation Debt over EAV: | 0.00% | 1.69% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|------------------|--------------------|--------------------|
| Beginning Retained Earnings for FY 08: | \$517,126 | \$8,434,882 | \$3,172,836 |
| Per Capita Beginning Retained Earnings for FY 08: | \$389 | \$1,329 | \$992 |
| Revenue Collected During FY 08: | \$109,133 | \$2,601,339 | \$1,061,685 |
| Expenditures During FY 08: | \$116,866 | \$2,427,439 | \$1,076,743 |
| Per Capita Revenue: | \$82 | \$427 | \$282 |
| Per Capita Expenditures: | \$88 | \$403 | \$271 |
| Operating Income (loss): | -\$7,733 | \$173,899 | \$13,812 |
| Ratio of Retained Earnings to Expenditures: | 435.88% | 397.74% | 331.71% |
| Ending Retained Earnings for FY 08: | \$509,393 | \$8,876,515 | \$3,220,336 |
| Per Capita Ending Retained Earnings: | \$383 | \$1,396 | \$1,067 |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Palmer Village**

Unit Code: **011/050/32** County: **CHRISTIAN**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$256,573**

Equalized Assessed Valuation: **\$1,698,504**

Population: **248**

Employees:

Full Time:

Part Time: **15**

Salaries Paid: **\$30,988**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|------------------|------------------|------------------|
| Beginning Fund Balance for FY 08: | \$63,388 | \$266,951 | \$169,639 |
| Per Capita Beginning Fund Balance: | \$256 | \$666 | \$444 |
| Revenue Collected During FY 08: | \$208,209 | \$254,229 | \$117,702 |
| Expenditures During FY 08: | \$206,807 | \$232,039 | \$106,311 |
| Per Capita Revenue: | \$840 | \$581 | \$283 |
| Per Capita Expenditures: | \$834 | \$540 | \$267 |
| Revenues over (under) Expenditures: | \$1,402 | \$22,190 | \$7,764 |
| Ratio of Fund Balance to Expenditures: | 30.53% | 286.45% | 165.93% |
| Ending Fund Balance for FY 08: | \$63,133 | \$280,303 | \$171,795 |
| Per Capita Ending Fund Balance: | \$255 | \$689 | \$462 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|-----------|-----------------|-----------|
| Total Reserved Funds: | \$ | \$2,724 | \$ |
| Total Unreserved Funds: | \$ | \$28,007 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|-----------------|------------------|------------------|
| Total Restricted Net Assets: | \$13,704 | \$37,131 | \$ |
| Total Unrestricted Net Assets: | \$49,429 | \$125,617 | \$106,256 |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 08: | \$ | \$385,902 | \$36,500 |
| Per Capita Debt: | \$ | \$841 | \$106 |
| General Obligation Debt over EAV: | 0.00% | 0.38% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 08: | \$43,008 | \$741,992 | \$336,131 |
| Per Capita Beginning Retained Earnings for FY 08: | \$173 | \$2,071 | \$745 |
| Revenue Collected During FY 08: | \$33,060 | \$206,165 | \$79,162 |
| Expenditures During FY 08: | \$46,862 | \$201,484 | \$88,676 |
| Per Capita Revenue: | \$133 | \$520 | \$198 |
| Per Capita Expenditures: | \$189 | \$519 | \$219 |
| Operating Income (loss): | -\$13,802 | \$4,680 | \$ |
| Ratio of Retained Earnings to Expenditures: | 65.86% | 404.24% | 297.27% |
| Ending Retained Earnings for FY 08: | \$30,863 | \$751,204 | \$341,980 |
| Per Capita Ending Retained Earnings: | \$124 | \$2,084 | \$759 |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Palmyra Village**

Unit Code: **056/090/32**

County: **MACOUPIN**

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$646,533

Equalized Assessed Valuation:

\$3,591,120

Population:

733

Employees:

Full Time:

1

Part Time:

32

Salaries Paid:

\$170,157

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|------------------|------------------|------------------|
| Beginning Fund Balance for FY 08: | \$813,566 | \$266,951 | \$169,639 |
| Per Capita Beginning Fund Balance: | \$1,110 | \$666 | \$444 |
| Revenue Collected During FY 08: | \$378,743 | \$254,229 | \$117,702 |
| Expenditures During FY 08: | \$240,120 | \$232,039 | \$106,311 |
| Per Capita Revenue: | \$517 | \$581 | \$283 |
| Per Capita Expenditures: | \$328 | \$540 | \$267 |
| Revenues over (under) Expenditures: | \$138,623 | \$22,190 | \$7,764 |
| Ratio of Fund Balance to Expenditures: | 361.92% | 286.45% | 165.93% |
| Ending Fund Balance for FY 08: | \$869,048 | \$280,303 | \$171,795 |
| Per Capita Ending Fund Balance: | \$1,186 | \$689 | \$462 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$2,724 | \$ |
| Total Unreserved Funds: | \$ | \$28,007 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|------------------|------------------|------------------|
| Total Restricted Net Assets: | \$126,042 | \$37,131 | \$ |
| Total Unrestricted Net Assets: | \$743,006 | \$125,617 | \$106,256 |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|------------------|-----------------|
| Outstanding Debt for FY 08: | \$549,200 | \$385,902 | \$36,500 |
| Per Capita Debt: | \$749 | \$841 | \$106 |
| General Obligation Debt over EAV: | 0.00% | 0.38% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|------------------|------------------|------------------|
| Beginning Retained Earnings for FY 08: | \$414,138 | \$741,992 | \$336,131 |
| Per Capita Beginning Retained Earnings for FY 08: | \$565 | \$2,071 | \$745 |
| Revenue Collected During FY 08: | \$351,859 | \$206,165 | \$79,162 |
| Expenditures During FY 08: | \$406,413 | \$201,484 | \$88,676 |
| Per Capita Revenue: | \$480 | \$520 | \$198 |
| Per Capita Expenditures: | \$554 | \$519 | \$219 |
| Operating Income (loss): | -\$54,554 | \$4,680 | \$ |
| Ratio of Retained Earnings to Expenditures: | 101.19% | 404.24% | 297.27% |
| Ending Retained Earnings for FY 08: | \$411,262 | \$751,204 | \$341,980 |
| Per Capita Ending Retained Earnings: | \$561 | \$2,084 | \$759 |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Palos Heights City**

Unit Code: **016/435/30**

County: **COOK**

Fiscal Year End:

12/31/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$18,397,753

Equalized Assessed Valuation:

\$484,222,115

Population:

12,960

Employees:

Full Time:

69

Part Time:

84

Salaries Paid:

\$5,216,637

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|---------------------|--------------------|--------------------|
| Beginning Fund Balance for FY 08: | \$4,329,417 | \$3,328,918 | \$1,565,564 |
| Per Capita Beginning Fund Balance: | \$334 | \$548 | \$381 |
| Revenue Collected During FY 08: | \$11,899,876 | \$5,252,094 | \$2,318,995 |
| Expenditures During FY 08: | \$10,785,921 | \$5,218,323 | \$2,340,819 |
| Per Capita Revenue: | \$918 | \$721 | \$564 |
| Per Capita Expenditures: | \$832 | \$706 | \$556 |
| Revenues over (under) Expenditures: | \$1,113,955 | \$33,771 | \$35,354 |
| Ratio of Fund Balance to Expenditures: | 33.83% | 87.61% | 68.63% |
| Ending Fund Balance for FY 08: | \$3,648,928 | \$3,304,801 | \$1,545,501 |
| Per Capita Ending Fund Balance: | \$282 | \$554 | \$382 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|-----------|-----------------|-----------|
| Total Reserved Funds: | \$ | \$1,344 | \$ |
| Total Unreserved Funds: | \$ | \$41,086 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|--------------------|--------------------|------------------|
| Total Restricted Net Assets: | \$190,562 | \$1,203,389 | \$223,442 |
| Total Unrestricted Net Assets: | \$4,033,007 | \$1,378,027 | \$727,227 |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|--------------------|--------------------|--------------------|
| Outstanding Debt for FY 08: | \$1,632,024 | \$7,762,020 | \$1,837,009 |
| Per Capita Debt: | \$126 | \$1,174 | \$528 |
| General Obligation Debt over EAV: | 0.04% | 1.69% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|--------------------|--------------------|
| Beginning Retained Earnings for FY 08: | \$6,874,782 | \$8,434,882 | \$3,172,836 |
| Per Capita Beginning Retained Earnings for FY 08: | \$530 | \$1,329 | \$992 |
| Revenue Collected During FY 08: | \$3,382,391 | \$2,601,339 | \$1,061,685 |
| Expenditures During FY 08: | \$3,938,157 | \$2,427,439 | \$1,076,743 |
| Per Capita Revenue: | \$261 | \$427 | \$282 |
| Per Capita Expenditures: | \$304 | \$403 | \$271 |
| Operating Income (loss): | -\$555,766 | \$173,899 | \$13,812 |
| Ratio of Retained Earnings to Expenditures: | 160.46% | 397.74% | 331.71% |
| Ending Retained Earnings for FY 08: | \$6,319,016 | \$8,876,515 | \$3,220,336 |
| Per Capita Ending Retained Earnings: | \$488 | \$1,396 | \$1,067 |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Palos Hills City**

Unit Code: **016/440/30** County: **COOK**

Fiscal Year End: **4/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$11,421,835**

Equalized Assessed Valuation: **\$400,307,144**

Population: **17,665**

Employees:

Full Time: **72**

Part Time: **75**

Salaries Paid: **\$4,820,192**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|--------------------|--------------------|--------------------|
| Beginning Fund Balance for FY 08: | \$2,783,005 | \$3,328,918 | \$1,565,564 |
| Per Capita Beginning Fund Balance: | \$158 | \$548 | \$381 |
| Revenue Collected During FY 08: | \$7,570,014 | \$5,252,094 | \$2,318,995 |
| Expenditures During FY 08: | \$7,916,112 | \$5,218,323 | \$2,340,819 |
| Per Capita Revenue: | \$429 | \$721 | \$564 |
| Per Capita Expenditures: | \$448 | \$706 | \$556 |
| Revenues over (under) Expenditures: | -\$346,098 | \$33,771 | \$35,354 |
| Ratio of Fund Balance to Expenditures: | 33.11% | 87.61% | 68.63% |
| Ending Fund Balance for FY 08: | \$2,620,847 | \$3,304,801 | \$1,545,501 |
| Per Capita Ending Fund Balance: | \$148 | \$554 | \$382 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|-----------|-----------------|-----------|
| Total Reserved Funds: | \$ | \$1,344 | \$ |
| Total Unreserved Funds: | \$ | \$41,086 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|------------------|--------------------|------------------|
| Total Restricted Net Assets: | \$572,841 | \$1,203,389 | \$223,442 |
| Total Unrestricted Net Assets: | \$847,094 | \$1,378,027 | \$727,227 |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|---------------------|--------------------|--------------------|
| Outstanding Debt for FY 08: | \$11,544,532 | \$7,762,020 | \$1,837,009 |
| Per Capita Debt: | \$654 | \$1,174 | \$528 |
| General Obligation Debt over EAV: | 0.00% | 1.69% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|--------------------|--------------------|
| Beginning Retained Earnings for FY 08: | \$3,009,413 | \$8,434,882 | \$3,172,836 |
| Per Capita Beginning Retained Earnings for FY 08: | \$170 | \$1,329 | \$992 |
| Revenue Collected During FY 08: | \$4,405,847 | \$2,601,339 | \$1,061,685 |
| Expenditures During FY 08: | \$4,699,831 | \$2,427,439 | \$1,076,743 |
| Per Capita Revenue: | \$249 | \$427 | \$282 |
| Per Capita Expenditures: | \$266 | \$403 | \$271 |
| Operating Income (loss): | -\$293,984 | \$173,899 | \$13,812 |
| Ratio of Retained Earnings to Expenditures: | 53.86% | 397.74% | 331.71% |
| Ending Retained Earnings for FY 08: | \$2,531,489 | \$8,876,515 | \$3,220,336 |
| Per Capita Ending Retained Earnings: | \$143 | \$1,396 | \$1,067 |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Palos Park Village**

Unit Code: **016/445/32**

County: **COOK**

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$14,582,081

Equalized Assessed Valuation:

\$219,685,657

Population:

4,880

Employees:

Full Time:

29

Part Time:

24

Salaries Paid:

\$2,324,821

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|--------------------|--------------------|--------------------|
| Beginning Fund Balance for FY 08: | \$1,648,333 | \$3,328,918 | \$1,565,564 |
| Per Capita Beginning Fund Balance: | \$338 | \$548 | \$381 |
| Revenue Collected During FY 08: | \$4,809,814 | \$5,252,094 | \$2,318,995 |
| Expenditures During FY 08: | \$4,938,721 | \$5,218,323 | \$2,340,819 |
| Per Capita Revenue: | \$986 | \$721 | \$564 |
| Per Capita Expenditures: | \$1,012 | \$706 | \$556 |
| Revenues over (under) Expenditures: | -\$128,907 | \$33,771 | \$35,354 |
| Ratio of Fund Balance to Expenditures: | 30.83% | 87.61% | 68.63% |
| Ending Fund Balance for FY 08: | \$1,522,665 | \$3,304,801 | \$1,545,501 |
| Per Capita Ending Fund Balance: | \$312 | \$554 | \$382 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|-----------|-----------------|-----------|
| Total Reserved Funds: | \$ | \$1,344 | \$ |
| Total Unreserved Funds: | \$ | \$41,086 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|--------------------|--------------------|------------------|
| Total Restricted Net Assets: | \$122,866 | \$1,203,389 | \$223,442 |
| Total Unrestricted Net Assets: | \$1,532,600 | \$1,378,027 | \$727,227 |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|--------------------|--------------------|--------------------|
| Outstanding Debt for FY 08: | \$3,598,860 | \$7,762,020 | \$1,837,009 |
| Per Capita Debt: | \$737 | \$1,174 | \$528 |
| General Obligation Debt over EAV: | 0.00% | 1.69% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|---------------------|--------------------|--------------------|
| Beginning Retained Earnings for FY 08: | \$22,843,658 | \$8,434,882 | \$3,172,836 |
| Per Capita Beginning Retained Earnings for FY 08: | \$4,681 | \$1,329 | \$992 |
| Revenue Collected During FY 08: | \$1,412,473 | \$2,601,339 | \$1,061,685 |
| Expenditures During FY 08: | \$2,107,356 | \$2,427,439 | \$1,076,743 |
| Per Capita Revenue: | \$289 | \$427 | \$282 |
| Per Capita Expenditures: | \$432 | \$403 | \$271 |
| Operating Income (loss): | -\$694,883 | \$173,899 | \$13,812 |
| Ratio of Retained Earnings to Expenditures: | 1156.90% | 397.74% | 331.71% |
| Ending Retained Earnings for FY 08: | \$24,379,972 | \$8,876,515 | \$3,220,336 |
| Per Capita Ending Retained Earnings: | \$4,996 | \$1,396 | \$1,067 |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Pana City**

Unit Code: **011/055/30**

County: **CHRISTIAN**

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$13,150,350

Equalized Assessed Valuation:

\$30,668,087

Population:

5,614

Employees:

Full Time:

41

Part Time:

8

Salaries Paid:

\$17,837,839

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|--------------------|--------------------|--------------------|
| Beginning Fund Balance for FY 08: | \$954,534 | \$3,328,918 | \$1,565,564 |
| Per Capita Beginning Fund Balance: | \$170 | \$548 | \$381 |
| Revenue Collected During FY 08: | \$3,250,339 | \$5,252,094 | \$2,318,995 |
| Expenditures During FY 08: | \$3,113,972 | \$5,218,323 | \$2,340,819 |
| Per Capita Revenue: | \$579 | \$721 | \$564 |
| Per Capita Expenditures: | \$555 | \$706 | \$556 |
| Revenues over (under) Expenditures: | \$136,367 | \$33,771 | \$35,354 |
| Ratio of Fund Balance to Expenditures: | 32.13% | 87.61% | 68.63% |
| Ending Fund Balance for FY 08: | \$1,000,649 | \$3,304,801 | \$1,545,501 |
| Per Capita Ending Fund Balance: | \$178 | \$554 | \$382 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|-----------|-----------------|-----------|
| Total Reserved Funds: | \$ | \$1,344 | \$ |
| Total Unreserved Funds: | \$ | \$41,086 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|------------------|--------------------|------------------|
| Total Restricted Net Assets: | \$ | \$1,203,389 | \$223,442 |
| Total Unrestricted Net Assets: | \$655,649 | \$1,378,027 | \$727,227 |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|--------------------|--------------------|
| Outstanding Debt for FY 08: | \$430,417 | \$7,762,020 | \$1,837,009 |
| Per Capita Debt: | \$77 | \$1,174 | \$528 |
| General Obligation Debt over EAV: | 0.00% | 1.69% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|--------------------|--------------------|
| Beginning Retained Earnings for FY 08: | \$2,748,789 | \$8,434,882 | \$3,172,836 |
| Per Capita Beginning Retained Earnings for FY 08: | \$490 | \$1,329 | \$992 |
| Revenue Collected During FY 08: | \$1,363,179 | \$2,601,339 | \$1,061,685 |
| Expenditures During FY 08: | \$1,531,309 | \$2,427,439 | \$1,076,743 |
| Per Capita Revenue: | \$243 | \$427 | \$282 |
| Per Capita Expenditures: | \$273 | \$403 | \$271 |
| Operating Income (loss): | -\$168,130 | \$173,899 | \$13,812 |
| Ratio of Retained Earnings to Expenditures: | 174.42% | 397.74% | 331.71% |
| Ending Retained Earnings for FY 08: | \$2,670,911 | \$8,876,515 | \$3,220,336 |
| Per Capita Ending Retained Earnings: | \$476 | \$1,396 | \$1,067 |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Panama Village**

Unit Code: **068/067/32**

County: **MONTGOME**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$206,690**

Equalized Assessed Valuation: **\$1,397,341**

Population: **340**

Employees:

Full Time:

Part Time: **12**

Salaries Paid: **\$20,097**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|-----------------|------------------|------------------|
| Beginning Fund Balance for FY 08: | \$69,863 | \$266,951 | \$169,639 |
| Per Capita Beginning Fund Balance: | \$205 | \$666 | \$444 |
| Revenue Collected During FY 08: | \$71,950 | \$254,229 | \$117,702 |
| Expenditures During FY 08: | \$75,928 | \$232,039 | \$106,311 |
| Per Capita Revenue: | \$212 | \$581 | \$283 |
| Per Capita Expenditures: | \$223 | \$540 | \$267 |
| Revenues over (under) Expenditures: | -\$3,978 | \$22,190 | \$7,764 |
| Ratio of Fund Balance to Expenditures: | 86.77% | 286.45% | 165.93% |
| Ending Fund Balance for FY 08: | \$65,885 | \$280,303 | \$171,795 |
| Per Capita Ending Fund Balance: | \$194 | \$689 | \$462 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$2,724 | \$ |
| Total Unreserved Funds: | \$ | \$28,007 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|-----------------|------------------|------------------|
| Total Restricted Net Assets: | \$ | \$37,131 | \$ |
| Total Unrestricted Net Assets: | \$65,885 | \$125,617 | \$106,256 |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|------------------|-----------------|
| Outstanding Debt for FY 08: | \$232,587 | \$385,902 | \$36,500 |
| Per Capita Debt: | \$684 | \$841 | \$106 |
| General Obligation Debt over EAV: | 0.00% | 0.38% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|------------------|------------------|------------------|
| Beginning Retained Earnings for FY 08: | \$603,874 | \$741,992 | \$336,131 |
| Per Capita Beginning Retained Earnings for FY 08: | \$1,776 | \$2,071 | \$745 |
| Revenue Collected During FY 08: | \$106,811 | \$206,165 | \$79,162 |
| Expenditures During FY 08: | \$127,339 | \$201,484 | \$88,676 |
| Per Capita Revenue: | \$314 | \$520 | \$198 |
| Per Capita Expenditures: | \$375 | \$519 | \$219 |
| Operating Income (loss): | -\$20,528 | \$4,680 | \$ |
| Ratio of Retained Earnings to Expenditures: | 458.10% | 404.24% | 297.27% |
| Ending Retained Earnings for FY 08: | \$583,346 | \$751,204 | \$341,980 |
| Per Capita Ending Retained Earnings: | \$1,716 | \$2,084 | \$759 |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Papineau Village**

Unit Code: **038/090/32**

County: **IROQUOIS**

Fiscal Year End:

4/30/2008

Accounting Method:

Cash

Appropriation or Budget:

\$8,205,000

Equalized Assessed Valuation:

\$1,086,000

Population:

200

Employees:

Full Time:

9

Part Time:

Salaries Paid:

\$2,675

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|------------------|------------------|------------------|
| Beginning Fund Balance for FY 08: | \$66,764 | \$266,951 | \$169,639 |
| Per Capita Beginning Fund Balance: | \$334 | \$666 | \$444 |
| Revenue Collected During FY 08: | \$53,224 | \$254,229 | \$117,702 |
| Expenditures During FY 08: | \$67,913 | \$232,039 | \$106,311 |
| Per Capita Revenue: | \$266 | \$581 | \$283 |
| Per Capita Expenditures: | \$340 | \$540 | \$267 |
| Revenues over (under) Expenditures: | -\$14,689 | \$22,190 | \$7,764 |
| Ratio of Fund Balance to Expenditures: | 76.68% | 286.45% | 165.93% |
| Ending Fund Balance for FY 08: | \$52,075 | \$280,303 | \$171,795 |
| Per Capita Ending Fund Balance: | \$260 | \$689 | \$462 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|-----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$2,724 | \$ |
| Total Unreserved Funds: | \$68,187 | \$28,007 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|------------------|------------------|
| Total Restricted Net Assets: | \$ | \$37,131 | \$ |
| Total Unrestricted Net Assets: | \$ | \$125,617 | \$106,256 |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 08: | \$ | \$385,902 | \$36,500 |
| Per Capita Debt: | \$ | \$841 | \$106 |
| General Obligation Debt over EAV: | 0.00% | 0.38% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 08: | \$ | \$741,992 | \$336,131 |
| Per Capita Beginning Retained Earnings for FY 08: | \$ | \$2,071 | \$745 |
| Revenue Collected During FY 08: | \$ | \$206,165 | \$79,162 |
| Expenditures During FY 08: | \$ | \$201,484 | \$88,676 |
| Per Capita Revenue: | \$ | \$520 | \$198 |
| Per Capita Expenditures: | \$ | \$519 | \$219 |
| Operating Income (loss): | \$ | \$4,680 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 404.24% | 297.27% |
| Ending Retained Earnings for FY 08: | \$ | \$751,204 | \$341,980 |
| Per Capita Ending Retained Earnings: | \$ | \$2,084 | \$759 |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Paris City

Unit Code: 023/035/30

County: EDGAR

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$25,489,449

Equalized Assessed Valuation:

\$75,202,484

Population:

9,077

Employees:

Full Time:

82

Part Time:

23

Salaries Paid:

\$3,658,547

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|--------------|-------------|-------------|
| Beginning Fund Balance for FY 08: | \$11,751,501 | \$3,328,918 | \$1,565,564 |
| Per Capita Beginning Fund Balance: | \$1,295 | \$548 | \$381 |
| Revenue Collected During FY 08: | \$5,856,322 | \$5,252,094 | \$2,318,995 |
| Expenditures During FY 08: | \$6,744,221 | \$5,218,323 | \$2,340,819 |
| Per Capita Revenue: | \$645 | \$721 | \$564 |
| Per Capita Expenditures: | \$743 | \$706 | \$556 |
| Revenues over (under) Expenditures: | -\$887,899 | \$33,771 | \$35,354 |
| Ratio of Fund Balance to Expenditures: | 170.37% | 87.61% | 68.63% |
| Ending Fund Balance for FY 08: | \$11,489,870 | \$3,304,801 | \$1,545,501 |
| Per Capita Ending Fund Balance: | \$1,266 | \$554 | \$382 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|---------|----------|---------|
| Total Reserved Funds: | \$ | \$1,344 | \$ |
| Total Unreserved Funds: | \$ | \$41,086 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|-------------|-------------|-----------|
| Total Restricted Net Assets: | \$2,763,572 | \$1,203,389 | \$223,442 |
| Total Unrestricted Net Assets: | \$1,339,199 | \$1,378,027 | \$727,227 |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|---------------------|--------------------|--------------------|
| Outstanding Debt for FY 08: | \$10,705,954 | \$7,762,020 | \$1,837,009 |
| Per Capita Debt: | \$1,179 | \$1,174 | \$528 |
| General Obligation Debt over EAV: | 0.00% | 1.69% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|---------------------|--------------------|--------------------|
| Beginning Retained Earnings for FY 08: | \$12,999,240 | \$8,434,882 | \$3,172,836 |
| Per Capita Beginning Retained Earnings for FY 08: | \$1,432 | \$1,329 | \$992 |
| Revenue Collected During FY 08: | \$3,352,563 | \$2,601,339 | \$1,061,685 |
| Expenditures During FY 08: | \$3,019,700 | \$2,427,439 | \$1,076,743 |
| Per Capita Revenue: | \$369 | \$427 | \$282 |
| Per Capita Expenditures: | \$333 | \$403 | \$271 |
| Operating Income (loss): | \$332,863 | \$173,899 | \$13,812 |
| Ratio of Retained Earnings to Expenditures: | 432.96% | 397.74% | 331.71% |
| Ending Retained Earnings for FY 08: | \$13,074,107 | \$8,876,515 | \$3,220,336 |
| Per Capita Ending Retained Earnings: | \$1,440 | \$1,396 | \$1,067 |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Park City City**

Unit Code: **049/150/30**

County: **LAKE**

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$8,741,500

Equalized Assessed Valuation:

\$57,684,073

Population:

6,600

Employees:

Full Time:

17

Part Time:

9

Salaries Paid:

\$1,040,323

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|--------------------|--------------------|--------------------|
| Beginning Fund Balance for FY 08: | \$530,946 | \$3,328,918 | \$1,565,564 |
| Per Capita Beginning Fund Balance: | \$80 | \$548 | \$381 |
| Revenue Collected During FY 08: | \$3,264,941 | \$5,252,094 | \$2,318,995 |
| Expenditures During FY 08: | \$2,835,512 | \$5,218,323 | \$2,340,819 |
| Per Capita Revenue: | \$495 | \$721 | \$564 |
| Per Capita Expenditures: | \$430 | \$706 | \$556 |
| Revenues over (under) Expenditures: | \$429,429 | \$33,771 | \$35,354 |
| Ratio of Fund Balance to Expenditures: | 33.87% | 87.61% | 68.63% |
| Ending Fund Balance for FY 08: | \$960,375 | \$3,304,801 | \$1,545,501 |
| Per Capita Ending Fund Balance: | \$146 | \$554 | \$382 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|-----------|-----------------|-----------|
| Total Reserved Funds: | \$ | \$1,344 | \$ |
| Total Unreserved Funds: | \$ | \$41,086 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|------------------|--------------------|------------------|
| Total Restricted Net Assets: | \$ | \$1,203,389 | \$223,442 |
| Total Unrestricted Net Assets: | \$930,833 | \$1,378,027 | \$727,227 |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|--------------------|--------------------|
| Outstanding Debt for FY 08: | \$850,000 | \$7,762,020 | \$1,837,009 |
| Per Capita Debt: | \$129 | \$1,174 | \$528 |
| General Obligation Debt over EAV: | 1.47% | 1.69% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|------------------|--------------------|--------------------|
| Beginning Retained Earnings for FY 08: | \$123,358 | \$8,434,882 | \$3,172,836 |
| Per Capita Beginning Retained Earnings for FY 08: | \$19 | \$1,329 | \$992 |
| Revenue Collected During FY 08: | \$934,005 | \$2,601,339 | \$1,061,685 |
| Expenditures During FY 08: | \$988,797 | \$2,427,439 | \$1,076,743 |
| Per Capita Revenue: | \$142 | \$427 | \$282 |
| Per Capita Expenditures: | \$150 | \$403 | \$271 |
| Operating Income (loss): | -\$54,792 | \$173,899 | \$13,812 |
| Ratio of Retained Earnings to Expenditures: | 6.93% | 397.74% | 331.71% |
| Ending Retained Earnings for FY 08: | \$68,566 | \$8,876,515 | \$3,220,336 |
| Per Capita Ending Retained Earnings: | \$10 | \$1,396 | \$1,067 |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Park Forest Village**

Unit Code: **016/450/32**

County: **COOK**

Fiscal Year End:

6/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$39,650,419

Equalized Assessed Valuation:

\$204,687,009

Population:

23,462

Employees:

Full Time:

164

Part Time:

190

Salaries Paid:

\$11,880,102

Blended Component Units

Number Submitted = 2

Fire Pension

Police Pension

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|---------------------|--------------------|--------------------|
| Beginning Fund Balance for FY 08: | \$12,874,266 | \$3,328,918 | \$1,565,564 |
| Per Capita Beginning Fund Balance: | \$549 | \$548 | \$381 |
| Revenue Collected During FY 08: | \$23,009,369 | \$5,252,094 | \$2,318,995 |
| Expenditures During FY 08: | \$22,798,959 | \$5,218,323 | \$2,340,819 |
| Per Capita Revenue: | \$981 | \$721 | \$564 |
| Per Capita Expenditures: | \$972 | \$706 | \$556 |
| Revenues over (under) Expenditures: | \$210,410 | \$33,771 | \$35,354 |
| Ratio of Fund Balance to Expenditures: | 57.96% | 87.61% | 68.63% |
| Ending Fund Balance for FY 08: | \$13,213,308 | \$3,304,801 | \$1,545,501 |
| Per Capita Ending Fund Balance: | \$563 | \$554 | \$382 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|-----------|-----------------|-----------|
| Total Reserved Funds: | \$ | \$1,344 | \$ |
| Total Unreserved Funds: | \$ | \$41,086 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|--------------------|--------------------|------------------|
| Total Restricted Net Assets: | \$2,122,015 | \$1,203,389 | \$223,442 |
| Total Unrestricted Net Assets: | \$2,957,715 | \$1,378,027 | \$727,227 |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|---------------------|--------------------|--------------------|
| Outstanding Debt for FY 08: | \$28,865,231 | \$7,762,020 | \$1,837,009 |
| Per Capita Debt: | \$1,230 | \$1,174 | \$528 |
| General Obligation Debt over EAV: | 6.85% | 1.69% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|---------------------|--------------------|--------------------|
| Beginning Retained Earnings for FY 08: | \$18,233,663 | \$8,434,882 | \$3,172,836 |
| Per Capita Beginning Retained Earnings for FY 08: | \$777 | \$1,329 | \$992 |
| Revenue Collected During FY 08: | \$8,895,311 | \$2,601,339 | \$1,061,685 |
| Expenditures During FY 08: | \$8,005,873 | \$2,427,439 | \$1,076,743 |
| Per Capita Revenue: | \$379 | \$427 | \$282 |
| Per Capita Expenditures: | \$341 | \$403 | \$271 |
| Operating Income (loss): | \$889,438 | \$173,899 | \$13,812 |
| Ratio of Retained Earnings to Expenditures: | 240.99% | 397.74% | 331.71% |
| Ending Retained Earnings for FY 08: | \$19,293,074 | \$8,876,515 | \$3,220,336 |
| Per Capita Ending Retained Earnings: | \$822 | \$1,396 | \$1,067 |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Park Ridge City**

Unit Code: **016/455/30**

County: **COOK**

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$52,500,000

Equalized Assessed Valuation:

\$1,852,758,740

Population:

37,775

Employees:

Full Time:

271

Part Time:

185

Salaries Paid:

\$19,573,383

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|---------------------|---------------------|---------------------|
| Beginning Fund Balance for FY 08: | \$15,128,062 | \$20,469,141 | \$17,392,664 |
| Per Capita Beginning Fund Balance: | \$400 | \$420 | \$380 |
| Revenue Collected During FY 08: | \$36,812,097 | \$47,279,441 | \$36,812,097 |
| Expenditures During FY 08: | \$39,311,441 | \$46,868,184 | \$35,335,224 |
| Per Capita Revenue: | \$975 | \$910 | \$884 |
| Per Capita Expenditures: | \$1,041 | \$894 | \$899 |
| Revenues over (under) Expenditures: | -\$2,499,344 | \$411,256 | \$369,477 |
| Ratio of Fund Balance to Expenditures: | 31.95% | 48.74% | 43.68% |
| Ending Fund Balance for FY 08: | \$12,558,303 | \$19,983,233 | \$16,735,945 |
| Per Capita Ending Fund Balance: | \$332 | \$420 | \$371 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$ | \$ |
| Total Unreserved Funds: | \$ | \$ | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|---------------------|---------------------|--------------------|
| Total Restricted Net Assets: | \$5,423,821 | \$11,555,814 | \$6,830,615 |
| Total Unrestricted Net Assets: | \$14,127,990 | \$4,848,384 | \$8,614,792 |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|---------------------|---------------------|---------------------|
| Outstanding Debt for FY 08: | \$50,574,862 | \$74,451,458 | \$47,444,580 |
| Per Capita Debt: | \$1,339 | \$1,334 | \$1,078 |
| General Obligation Debt over EAV: | 2.52% | 3.78% | 2.76% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|---------------------|---------------------|---------------------|
| Beginning Retained Earnings for FY 08: | \$30,425,098 | \$64,765,196 | \$43,586,816 |
| Per Capita Beginning Retained Earnings for FY 08: | \$805 | \$1,214 | \$976 |
| Revenue Collected During FY 08: | \$6,748,695 | \$17,114,858 | \$9,875,533 |
| Expenditures During FY 08: | \$5,855,529 | \$16,245,069 | \$9,219,236 |
| Per Capita Revenue: | \$179 | \$312 | \$227 |
| Per Capita Expenditures: | \$155 | \$294 | \$237 |
| Operating Income (loss): | \$893,166 | \$869,788 | \$621,889 |
| Ratio of Retained Earnings to Expenditures: | 503.14% | 470.48% | 420.59% |
| Ending Retained Earnings for FY 08: | \$29,461,409 | \$66,832,557 | \$43,032,151 |
| Per Capita Ending Retained Earnings: | \$780 | \$1,247 | \$998 |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Parkersburg Village

Unit Code: 080/030/32

County: RICHLAND

Fiscal Year End:

5/31/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$559,120

Equalized Assessed Valuation:

\$580,112

Population:

230

Employees:

Full Time:

Part Time:

10

Salaries Paid:

\$12,750

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|----------|-----------|-----------|
| Beginning Fund Balance for FY 08: | \$60,179 | \$266,951 | \$169,639 |
| Per Capita Beginning Fund Balance: | \$262 | \$666 | \$444 |
| Revenue Collected During FY 08: | \$92,289 | \$254,229 | \$117,702 |
| Expenditures During FY 08: | \$92,731 | \$232,039 | \$106,311 |
| Per Capita Revenue: | \$401 | \$581 | \$283 |
| Per Capita Expenditures: | \$403 | \$540 | \$267 |
| Revenues over (under) Expenditures: | -\$442 | \$22,190 | \$7,764 |
| Ratio of Fund Balance to Expenditures: | 60.50% | 286.45% | 165.93% |
| Ending Fund Balance for FY 08: | \$56,106 | \$280,303 | \$171,795 |
| Per Capita Ending Fund Balance: | \$244 | \$689 | \$462 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|---------|----------|---------|
| Total Reserved Funds: | \$ | \$2,724 | \$ |
| Total Unreserved Funds: | \$ | \$28,007 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|----------|-----------|-----------|
| Total Restricted Net Assets: | \$ | \$37,131 | \$ |
| Total Unrestricted Net Assets: | \$59,961 | \$125,617 | \$106,256 |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|-----------------|----------------|
| Outstanding Debt for FY 08: | \$317,093 | \$385,902 | \$36,500 |
| Per Capita Debt: | \$1,379 | \$841 | \$106 |
| General Obligation Debt over EAV: | 0.00% | 0.38% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 08: | \$1,374,049 | \$741,992 | \$336,131 |
| Per Capita Beginning Retained Earnings for FY 08: | \$5,974 | \$2,071 | \$745 |
| Revenue Collected During FY 08: | \$83,087 | \$206,165 | \$79,162 |
| Expenditures During FY 08: | \$116,620 | \$201,484 | \$88,676 |
| Per Capita Revenue: | \$361 | \$520 | \$198 |
| Per Capita Expenditures: | \$507 | \$519 | \$219 |
| Operating Income (loss): | -\$33,533 | \$4,680 | \$ |
| Ratio of Retained Earnings to Expenditures: | 1149.47% | 404.24% | 297.27% |
| Ending Retained Earnings for FY 08: | \$1,340,516 | \$751,204 | \$341,980 |
| Per Capita Ending Retained Earnings: | \$5,828 | \$2,084 | \$759 |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Patoka Village**

Unit Code: **058/050/32**

County: **MARION**

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$712,000

Equalized Assessed Valuation:

\$3,203,974

Population:

616

Employees:

Full Time:

3

Part Time:

6

Salaries Paid:

\$93,401

Blended Component Units

Number Submitted = 1

Library

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|------------------|------------------|------------------|
| Beginning Fund Balance for FY 08: | \$82,656 | \$266,951 | \$169,639 |
| Per Capita Beginning Fund Balance: | \$134 | \$666 | \$444 |
| Revenue Collected During FY 08: | \$231,798 | \$254,229 | \$117,702 |
| Expenditures During FY 08: | \$193,887 | \$232,039 | \$106,311 |
| Per Capita Revenue: | \$376 | \$581 | \$283 |
| Per Capita Expenditures: | \$315 | \$540 | \$267 |
| Revenues over (under) Expenditures: | \$37,911 | \$22,190 | \$7,764 |
| Ratio of Fund Balance to Expenditures: | 62.18% | 286.45% | 165.93% |
| Ending Fund Balance for FY 08: | \$120,567 | \$280,303 | \$171,795 |
| Per Capita Ending Fund Balance: | \$196 | \$689 | \$462 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$2,724 | \$ |
| Total Unreserved Funds: | \$ | \$28,007 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|------------------|------------------|------------------|
| Total Restricted Net Assets: | \$ | \$37,131 | \$ |
| Total Unrestricted Net Assets: | \$186,186 | \$125,617 | \$106,256 |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|------------------|-----------------|
| Outstanding Debt for FY 08: | \$325,619 | \$385,902 | \$36,500 |
| Per Capita Debt: | \$529 | \$841 | \$106 |
| General Obligation Debt over EAV: | 0.00% | 0.38% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|------------------|------------------|------------------|
| Beginning Retained Earnings for FY 08: | \$289,563 | \$741,992 | \$336,131 |
| Per Capita Beginning Retained Earnings for FY 08: | \$470 | \$2,071 | \$745 |
| Revenue Collected During FY 08: | \$316,801 | \$206,165 | \$79,162 |
| Expenditures During FY 08: | \$264,511 | \$201,484 | \$88,676 |
| Per Capita Revenue: | \$514 | \$520 | \$198 |
| Per Capita Expenditures: | \$429 | \$519 | \$219 |
| Operating Income (loss): | \$52,290 | \$4,680 | \$ |
| Ratio of Retained Earnings to Expenditures: | 129.24% | 404.24% | 297.27% |
| Ending Retained Earnings for FY 08: | \$341,853 | \$751,204 | \$341,980 |
| Per Capita Ending Retained Earnings: | \$555 | \$2,084 | \$759 |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Patterson Village**

Unit Code: **031/050/32**

County: **GREENE**

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$76,465

Equalized Assessed Valuation:

\$373,630

Population:

129

Employees:

Full Time:

Part Time:

4

Salaries Paid:

\$7,520

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|-----------------|------------------|------------------|
| Beginning Fund Balance for FY 08: | \$12,521 | \$266,951 | \$169,639 |
| Per Capita Beginning Fund Balance: | \$97 | \$666 | \$444 |
| Revenue Collected During FY 08: | \$18,662 | \$254,229 | \$117,702 |
| Expenditures During FY 08: | \$13,662 | \$232,039 | \$106,311 |
| Per Capita Revenue: | \$145 | \$581 | \$283 |
| Per Capita Expenditures: | \$106 | \$540 | \$267 |
| Revenues over (under) Expenditures: | \$5,000 | \$22,190 | \$7,764 |
| Ratio of Fund Balance to Expenditures: | 128.25% | 286.45% | 165.93% |
| Ending Fund Balance for FY 08: | \$17,521 | \$280,303 | \$171,795 |
| Per Capita Ending Fund Balance: | \$136 | \$689 | \$462 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$2,724 | \$ |
| Total Unreserved Funds: | \$ | \$28,007 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|-----------------|------------------|------------------|
| Total Restricted Net Assets: | \$ | \$37,131 | \$ |
| Total Unrestricted Net Assets: | \$17,521 | \$125,617 | \$106,256 |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|-----------------|------------------|-----------------|
| Outstanding Debt for FY 08: | \$62,124 | \$385,902 | \$36,500 |
| Per Capita Debt: | \$482 | \$841 | \$106 |
| General Obligation Debt over EAV: | 0.00% | 0.38% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|------------------|------------------|------------------|
| Beginning Retained Earnings for FY 08: | \$193,082 | \$741,992 | \$336,131 |
| Per Capita Beginning Retained Earnings for FY 08: | \$1,497 | \$2,071 | \$745 |
| Revenue Collected During FY 08: | \$60,639 | \$206,165 | \$79,162 |
| Expenditures During FY 08: | \$51,867 | \$201,484 | \$88,676 |
| Per Capita Revenue: | \$470 | \$520 | \$198 |
| Per Capita Expenditures: | \$402 | \$519 | \$219 |
| Operating Income (loss): | \$8,772 | \$4,680 | \$ |
| Ratio of Retained Earnings to Expenditures: | 389.18% | 404.24% | 297.27% |
| Ending Retained Earnings for FY 08: | \$201,854 | \$751,204 | \$341,980 |
| Per Capita Ending Retained Earnings: | \$1,565 | \$2,084 | \$759 |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Paw Paw Village

Unit Code: 052/050/32

County: LEE

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$3,893,800

Equalized Assessed Valuation:

\$10,911,048

Population:

791

Employees:

Full Time:

2

Part Time:

10

Salaries Paid:

\$155,672

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|-----------|-----------|-----------|
| Beginning Fund Balance for FY 08: | \$402,005 | \$266,951 | \$169,639 |
| Per Capita Beginning Fund Balance: | \$508 | \$666 | \$444 |
| Revenue Collected During FY 08: | \$537,946 | \$254,229 | \$117,702 |
| Expenditures During FY 08: | \$426,634 | \$232,039 | \$106,311 |
| Per Capita Revenue: | \$680 | \$581 | \$283 |
| Per Capita Expenditures: | \$539 | \$540 | \$267 |
| Revenues over (under) Expenditures: | \$111,312 | \$22,190 | \$7,764 |
| Ratio of Fund Balance to Expenditures: | 121.37% | 286.45% | 165.93% |
| Ending Fund Balance for FY 08: | \$517,817 | \$280,303 | \$171,795 |
| Per Capita Ending Fund Balance: | \$655 | \$689 | \$462 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|---------|----------|---------|
| Total Reserved Funds: | \$ | \$2,724 | \$ |
| Total Unreserved Funds: | \$ | \$28,007 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|-----------|-----------|-----------|
| Total Restricted Net Assets: | \$18,773 | \$37,131 | \$ |
| Total Unrestricted Net Assets: | \$547,018 | \$125,617 | \$106,256 |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|------------------|-----------------|
| Outstanding Debt for FY 08: | \$270,454 | \$385,902 | \$36,500 |
| Per Capita Debt: | \$342 | \$841 | \$106 |
| General Obligation Debt over EAV: | 0.00% | 0.38% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|------------------|------------------|------------------|
| Beginning Retained Earnings for FY 08: | \$494,547 | \$741,992 | \$336,131 |
| Per Capita Beginning Retained Earnings for FY 08: | \$625 | \$2,071 | \$745 |
| Revenue Collected During FY 08: | \$380,318 | \$206,165 | \$79,162 |
| Expenditures During FY 08: | \$242,256 | \$201,484 | \$88,676 |
| Per Capita Revenue: | \$481 | \$520 | \$198 |
| Per Capita Expenditures: | \$306 | \$519 | \$219 |
| Operating Income (loss): | \$138,062 | \$4,680 | \$ |
| Ratio of Retained Earnings to Expenditures: | 252.69% | 404.24% | 297.27% |
| Ending Retained Earnings for FY 08: | \$612,162 | \$751,204 | \$341,980 |
| Per Capita Ending Retained Earnings: | \$774 | \$2,084 | \$759 |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Pawnee Village**

Unit Code: **083/085/32** County: **SANGAMON**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$4,007,134**

Equalized Assessed Valuation: **\$28,837,480**

Population: **2,647**

Employees:

Full Time: **20**

Part Time: **13**

Salaries Paid: **\$913,940**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|--------------------|--------------------|--------------------|
| Beginning Fund Balance for FY 08: | \$442,831 | \$3,328,918 | \$1,565,564 |
| Per Capita Beginning Fund Balance: | \$167 | \$548 | \$381 |
| Revenue Collected During FY 08: | \$969,481 | \$5,252,094 | \$2,318,995 |
| Expenditures During FY 08: | \$1,139,369 | \$5,218,323 | \$2,340,819 |
| Per Capita Revenue: | \$366 | \$721 | \$564 |
| Per Capita Expenditures: | \$430 | \$706 | \$556 |
| Revenues over (under) Expenditures: | -\$169,888 | \$33,771 | \$35,354 |
| Ratio of Fund Balance to Expenditures: | 23.96% | 87.61% | 68.63% |
| Ending Fund Balance for FY 08: | \$272,943 | \$3,304,801 | \$1,545,501 |
| Per Capita Ending Fund Balance: | \$103 | \$554 | \$382 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|-----------|-----------------|-----------|
| Total Reserved Funds: | \$ | \$1,344 | \$ |
| Total Unreserved Funds: | \$ | \$41,086 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|------------------|--------------------|------------------|
| Total Restricted Net Assets: | \$50 | \$1,203,389 | \$223,442 |
| Total Unrestricted Net Assets: | \$272,893 | \$1,378,027 | \$727,227 |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 08: | \$ | \$7,762,020 | \$1,837,009 |
| Per Capita Debt: | \$ | \$1,174 | \$528 |
| General Obligation Debt over EAV: | 0.00% | 1.69% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 08: | \$3,242,260 | \$8,434,882 | \$3,172,836 |
| Per Capita Beginning Retained Earnings for FY 08: | \$1,225 | \$1,329 | \$992 |
| Revenue Collected During FY 08: | \$1,812,383 | \$2,601,339 | \$1,061,685 |
| Expenditures During FY 08: | \$1,783,999 | \$2,427,439 | \$1,076,743 |
| Per Capita Revenue: | \$685 | \$427 | \$282 |
| Per Capita Expenditures: | \$674 | \$403 | \$271 |
| Operating Income (loss): | \$28,384 | \$173,899 | \$13,812 |
| Ratio of Retained Earnings to Expenditures: | 187.45% | 397.74% | 331.71% |
| Ending Retained Earnings for FY 08: | \$3,344,025 | \$8,876,515 | \$3,220,336 |
| Per Capita Ending Retained Earnings: | \$1,263 | \$1,396 | \$1,067 |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Paxton City

Unit Code: 027/035/30

County: FORD

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$6,589,484

Equalized Assessed Valuation:

\$44,177,374

Population:

4,525

Employees:

Full Time:

25

Part Time:

31

Salaries Paid:

\$887,778

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|-------------|-------------|-------------|
| Beginning Fund Balance for FY 08: | \$2,451,306 | \$3,328,918 | \$1,565,564 |
| Per Capita Beginning Fund Balance: | \$542 | \$548 | \$381 |
| Revenue Collected During FY 08: | \$2,037,411 | \$5,252,094 | \$2,318,995 |
| Expenditures During FY 08: | \$1,750,410 | \$5,218,323 | \$2,340,819 |
| Per Capita Revenue: | \$450 | \$721 | \$564 |
| Per Capita Expenditures: | \$387 | \$706 | \$556 |
| Revenues over (under) Expenditures: | \$287,001 | \$33,771 | \$35,354 |
| Ratio of Fund Balance to Expenditures: | 158.80% | 87.61% | 68.63% |
| Ending Fund Balance for FY 08: | \$2,779,645 | \$3,304,801 | \$1,545,501 |
| Per Capita Ending Fund Balance: | \$614 | \$554 | \$382 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|---------|----------|---------|
| Total Reserved Funds: | \$ | \$1,344 | \$ |
| Total Unreserved Funds: | \$ | \$41,086 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|-------------|-------------|-----------|
| Total Restricted Net Assets: | \$93,828 | \$1,203,389 | \$223,442 |
| Total Unrestricted Net Assets: | \$2,667,890 | \$1,378,027 | \$727,227 |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|--------------------|--------------------|--------------------|
| Outstanding Debt for FY 08: | \$3,005,000 | \$7,762,020 | \$1,837,009 |
| Per Capita Debt: | \$664 | \$1,174 | \$528 |
| General Obligation Debt over EAV: | 6.80% | 1.69% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|--------------------|--------------------|
| Beginning Retained Earnings for FY 08: | \$1,514,530 | \$8,434,882 | \$3,172,836 |
| Per Capita Beginning Retained Earnings for FY 08: | \$335 | \$1,329 | \$992 |
| Revenue Collected During FY 08: | \$1,277,376 | \$2,601,339 | \$1,061,685 |
| Expenditures During FY 08: | \$1,232,858 | \$2,427,439 | \$1,076,743 |
| Per Capita Revenue: | \$282 | \$427 | \$282 |
| Per Capita Expenditures: | \$272 | \$403 | \$271 |
| Operating Income (loss): | \$44,518 | \$173,899 | \$13,812 |
| Ratio of Retained Earnings to Expenditures: | 123.11% | 397.74% | 331.71% |
| Ending Retained Earnings for FY 08: | \$1,517,710 | \$8,876,515 | \$3,220,336 |
| Per Capita Ending Retained Earnings: | \$335 | \$1,396 | \$1,067 |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Payson Village

Unit Code: 001/060/32

County: ADAMS

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$267,250

Equalized Assessed Valuation:

\$7,028,449

Population:

1,058

Employees:

Full Time:

2

Part Time:

8

Salaries Paid:

\$113,762

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|-----------|-------------|-------------|
| Beginning Fund Balance for FY 08: | \$283,795 | \$3,328,918 | \$1,565,564 |
| Per Capita Beginning Fund Balance: | \$268 | \$548 | \$381 |
| Revenue Collected During FY 08: | \$204,251 | \$5,252,094 | \$2,318,995 |
| Expenditures During FY 08: | \$159,257 | \$5,218,323 | \$2,340,819 |
| Per Capita Revenue: | \$193 | \$721 | \$564 |
| Per Capita Expenditures: | \$151 | \$706 | \$556 |
| Revenues over (under) Expenditures: | \$44,994 | \$33,771 | \$35,354 |
| Ratio of Fund Balance to Expenditures: | 206.45% | 87.61% | 68.63% |
| Ending Fund Balance for FY 08: | \$328,789 | \$3,304,801 | \$1,545,501 |
| Per Capita Ending Fund Balance: | \$311 | \$554 | \$382 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|---------|----------|---------|
| Total Reserved Funds: | \$ | \$1,344 | \$ |
| Total Unreserved Funds: | \$ | \$41,086 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|-----------|-------------|-----------|
| Total Restricted Net Assets: | \$ | \$1,203,389 | \$223,442 |
| Total Unrestricted Net Assets: | \$328,789 | \$1,378,027 | \$727,227 |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 08: | \$ | \$7,762,020 | \$1,837,009 |
| Per Capita Debt: | \$ | \$1,174 | \$528 |
| General Obligation Debt over EAV: | 0.00% | 1.69% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 08: | \$457,807 | \$8,434,882 | \$3,172,836 |
| Per Capita Beginning Retained Earnings for FY 08: | \$433 | \$1,329 | \$992 |
| Revenue Collected During FY 08: | \$630,999 | \$2,601,339 | \$1,061,685 |
| Expenditures During FY 08: | \$110,582 | \$2,427,439 | \$1,076,743 |
| Per Capita Revenue: | \$596 | \$427 | \$282 |
| Per Capita Expenditures: | \$105 | \$403 | \$271 |
| Operating Income (loss): | \$520,417 | \$173,899 | \$13,812 |
| Ratio of Retained Earnings to Expenditures: | 884.61% | 397.74% | 331.71% |
| Ending Retained Earnings for FY 08: | \$978,224 | \$8,876,515 | \$3,220,336 |
| Per Capita Ending Retained Earnings: | \$925 | \$1,396 | \$1,067 |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Pearl Village**

Unit Code: **075/070/32**

County: **PIKE**

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$11,591

Equalized Assessed Valuation:

\$335,242

Population:

187

Employees:

Full Time:

Part Time:

4

Salaries Paid:

\$8,708

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|------------------|------------------|------------------|
| Beginning Fund Balance for FY 08: | \$107,215 | \$266,951 | \$169,639 |
| Per Capita Beginning Fund Balance: | \$573 | \$666 | \$444 |
| Revenue Collected During FY 08: | \$107,389 | \$254,229 | \$117,702 |
| Expenditures During FY 08: | \$97,695 | \$232,039 | \$106,311 |
| Per Capita Revenue: | \$574 | \$581 | \$283 |
| Per Capita Expenditures: | \$522 | \$540 | \$267 |
| Revenues over (under) Expenditures: | \$9,694 | \$22,190 | \$7,764 |
| Ratio of Fund Balance to Expenditures: | 119.18% | 286.45% | 165.93% |
| Ending Fund Balance for FY 08: | \$116,436 | \$280,303 | \$171,795 |
| Per Capita Ending Fund Balance: | \$623 | \$689 | \$462 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$2,724 | \$ |
| Total Unreserved Funds: | \$ | \$28,007 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|------------------|------------------|------------------|
| Total Restricted Net Assets: | \$ | \$37,131 | \$ |
| Total Unrestricted Net Assets: | \$115,627 | \$125,617 | \$106,256 |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|-----------------|----------------|
| Outstanding Debt for FY 08: | \$110,710 | \$385,902 | \$36,500 |
| Per Capita Debt: | \$592 | \$841 | \$106 |
| General Obligation Debt over EAV: | 0.00% | 0.38% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|-----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 08: | \$31,812 | \$741,992 | \$336,131 |
| Per Capita Beginning Retained Earnings for FY 08: | \$170 | \$2,071 | \$745 |
| Revenue Collected During FY 08: | \$32,466 | \$206,165 | \$79,162 |
| Expenditures During FY 08: | \$32,769 | \$201,484 | \$88,676 |
| Per Capita Revenue: | \$174 | \$520 | \$198 |
| Per Capita Expenditures: | \$175 | \$519 | \$219 |
| Operating Income (loss): | -\$303 | \$4,680 | \$ |
| Ratio of Retained Earnings to Expenditures: | 102.35% | 404.24% | 297.27% |
| Ending Retained Earnings for FY 08: | \$33,538 | \$751,204 | \$341,980 |
| Per Capita Ending Retained Earnings: | \$179 | \$2,084 | \$759 |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Pearl City Village

Unit Code: 089/045/32

County: STEPHENSON

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$995,150

Equalized Assessed Valuation:

\$5,488,954

Population:

780

Employees:

Full Time:

1

Part Time:

19

Salaries Paid:

\$96,460

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|-------------|-----------|-----------|
| Beginning Fund Balance for FY 08: | \$1,264,275 | \$266,951 | \$169,639 |
| Per Capita Beginning Fund Balance: | \$1,621 | \$666 | \$444 |
| Revenue Collected During FY 08: | \$693,839 | \$254,229 | \$117,702 |
| Expenditures During FY 08: | \$343,716 | \$232,039 | \$106,311 |
| Per Capita Revenue: | \$890 | \$581 | \$283 |
| Per Capita Expenditures: | \$441 | \$540 | \$267 |
| Revenues over (under) Expenditures: | \$350,123 | \$22,190 | \$7,764 |
| Ratio of Fund Balance to Expenditures: | 366.47% | 286.45% | 165.93% |
| Ending Fund Balance for FY 08: | \$1,259,613 | \$280,303 | \$171,795 |
| Per Capita Ending Fund Balance: | \$1,615 | \$689 | \$462 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|---------|----------|---------|
| Total Reserved Funds: | \$ | \$2,724 | \$ |
| Total Unreserved Funds: | \$ | \$28,007 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|-----------|-----------|-----------|
| Total Restricted Net Assets: | \$383,821 | \$37,131 | \$ |
| Total Unrestricted Net Assets: | \$634,427 | \$125,617 | \$106,256 |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|-----------------|------------------|-----------------|
| Outstanding Debt for FY 08: | \$91,633 | \$385,902 | \$36,500 |
| Per Capita Debt: | \$117 | \$841 | \$106 |
| General Obligation Debt over EAV: | 0.00% | 0.38% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|------------------|------------------|
| Beginning Retained Earnings for FY 08: | \$1,412,788 | \$741,992 | \$336,131 |
| Per Capita Beginning Retained Earnings for FY 08: | \$1,811 | \$2,071 | \$745 |
| Revenue Collected During FY 08: | \$139,709 | \$206,165 | \$79,162 |
| Expenditures During FY 08: | \$173,899 | \$201,484 | \$88,676 |
| Per Capita Revenue: | \$179 | \$520 | \$198 |
| Per Capita Expenditures: | \$223 | \$519 | \$219 |
| Operating Income (loss): | -\$34,190 | \$4,680 | \$ |
| Ratio of Retained Earnings to Expenditures: | 799.67% | 404.24% | 297.27% |
| Ending Retained Earnings for FY 08: | \$1,390,625 | \$751,204 | \$341,980 |
| Per Capita Ending Retained Earnings: | \$1,783 | \$2,084 | \$759 |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Pecatonica Village

Unit Code: 101/030/32

County: WINNEBAGO

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$9,933,080

Equalized Assessed Valuation:

\$30,240,450

Population:

1,997

Employees:

Full Time:

4

Part Time:

17

Salaries Paid:

\$251,031

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|-----------|-------------|-------------|
| Beginning Fund Balance for FY 08: | \$911,665 | \$3,328,918 | \$1,565,564 |
| Per Capita Beginning Fund Balance: | \$457 | \$548 | \$381 |
| Revenue Collected During FY 08: | \$829,181 | \$5,252,094 | \$2,318,995 |
| Expenditures During FY 08: | \$750,369 | \$5,218,323 | \$2,340,819 |
| Per Capita Revenue: | \$415 | \$721 | \$564 |
| Per Capita Expenditures: | \$376 | \$706 | \$556 |
| Revenues over (under) Expenditures: | \$78,812 | \$33,771 | \$35,354 |
| Ratio of Fund Balance to Expenditures: | 132.00% | 87.61% | 68.63% |
| Ending Fund Balance for FY 08: | \$990,477 | \$3,304,801 | \$1,545,501 |
| Per Capita Ending Fund Balance: | \$496 | \$554 | \$382 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|---------|----------|---------|
| Total Reserved Funds: | \$ | \$1,344 | \$ |
| Total Unreserved Funds: | \$ | \$41,086 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|-----------|-------------|-----------|
| Total Restricted Net Assets: | \$ | \$1,203,389 | \$223,442 |
| Total Unrestricted Net Assets: | \$990,477 | \$1,378,027 | \$727,227 |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|--------------------|--------------------|--------------------|
| Outstanding Debt for FY 08: | \$1,266,915 | \$7,762,020 | \$1,837,009 |
| Per Capita Debt: | \$634 | \$1,174 | \$528 |
| General Obligation Debt over EAV: | 0.00% | 1.69% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|--------------------|--------------------|
| Beginning Retained Earnings for FY 08: | \$2,190,145 | \$8,434,882 | \$3,172,836 |
| Per Capita Beginning Retained Earnings for FY 08: | \$1,097 | \$1,329 | \$992 |
| Revenue Collected During FY 08: | \$1,152,293 | \$2,601,339 | \$1,061,685 |
| Expenditures During FY 08: | \$744,040 | \$2,427,439 | \$1,076,743 |
| Per Capita Revenue: | \$577 | \$427 | \$282 |
| Per Capita Expenditures: | \$373 | \$403 | \$271 |
| Operating Income (loss): | \$408,253 | \$173,899 | \$13,812 |
| Ratio of Retained Earnings to Expenditures: | 349.23% | 397.74% | 331.71% |
| Ending Retained Earnings for FY 08: | \$2,598,398 | \$8,876,515 | \$3,220,336 |
| Per Capita Ending Retained Earnings: | \$1,301 | \$1,396 | \$1,067 |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Pekin City**

Unit Code: **090/070/30**

County: **TAZEWELL**

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$46,986,466

Equalized Assessed Valuation:

\$420,464,771

Population:

33,500

Employees:

Full Time:

181

Part Time:

202

Salaries Paid:

\$12,290,569

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|---------------------|---------------------|---------------------|
| Beginning Fund Balance for FY 08: | \$19,961,634 | \$20,469,141 | \$17,392,664 |
| Per Capita Beginning Fund Balance: | \$596 | \$420 | \$380 |
| Revenue Collected During FY 08: | \$26,446,498 | \$47,279,441 | \$36,812,097 |
| Expenditures During FY 08: | \$25,180,904 | \$46,868,184 | \$35,335,224 |
| Per Capita Revenue: | \$789 | \$910 | \$884 |
| Per Capita Expenditures: | \$752 | \$894 | \$899 |
| Revenues over (under) Expenditures: | \$1,265,594 | \$411,256 | \$369,477 |
| Ratio of Fund Balance to Expenditures: | 85.07% | 48.74% | 43.68% |
| Ending Fund Balance for FY 08: | \$21,421,599 | \$19,983,233 | \$16,735,945 |
| Per Capita Ending Fund Balance: | \$639 | \$420 | \$371 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$ | \$ |
| Total Unreserved Funds: | \$ | \$ | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|---------------------|---------------------|--------------------|
| Total Restricted Net Assets: | \$7,640,277 | \$11,555,814 | \$6,830,615 |
| Total Unrestricted Net Assets: | \$16,019,734 | \$4,848,384 | \$8,614,792 |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|--------------------|---------------------|---------------------|
| Outstanding Debt for FY 08: | \$4,717,847 | \$74,451,458 | \$47,444,580 |
| Per Capita Debt: | \$141 | \$1,334 | \$1,078 |
| General Obligation Debt over EAV: | 1.05% | 3.78% | 2.76% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|---------------------|---------------------|---------------------|
| Beginning Retained Earnings for FY 08: | \$18,955,822 | \$64,765,196 | \$43,586,816 |
| Per Capita Beginning Retained Earnings for FY 08: | \$566 | \$1,214 | \$976 |
| Revenue Collected During FY 08: | \$4,684,162 | \$17,114,858 | \$9,875,533 |
| Expenditures During FY 08: | \$4,062,273 | \$16,245,069 | \$9,219,236 |
| Per Capita Revenue: | \$140 | \$312 | \$227 |
| Per Capita Expenditures: | \$121 | \$294 | \$237 |
| Operating Income (loss): | \$621,889 | \$869,788 | \$621,889 |
| Ratio of Retained Earnings to Expenditures: | 478.89% | 470.48% | 420.59% |
| Ending Retained Earnings for FY 08: | \$19,453,840 | \$66,832,557 | \$43,032,151 |
| Per Capita Ending Retained Earnings: | \$581 | \$1,247 | \$998 |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Peoria City

Unit Code: 072/065/30

County: PEORIA

Fiscal Year End:

12/31/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$182,155,809

Equalized Assessed Valuation:

\$1,847,028,461

Population:

121,170

Employees:

Full Time:

912

Part Time:

51

Salaries Paid:

\$63,481,564

Blended Component Units

Number Submitted = 4

City of Peoria Designated Zone Organization

Firemen's Pension Fund of Peoria

Peoria Foreign Fire Insurance Board

Police Pension Fund of Peoria

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|---------------|--------------|--------------|
| Beginning Fund Balance for FY 08: | \$42,529,219 | \$20,469,141 | \$17,392,664 |
| Per Capita Beginning Fund Balance: | \$351 | \$420 | \$380 |
| Revenue Collected During FY 08: | \$144,258,065 | \$47,279,441 | \$36,812,097 |
| Expenditures During FY 08: | \$131,523,959 | \$46,868,184 | \$35,335,224 |
| Per Capita Revenue: | \$1,191 | \$910 | \$884 |
| Per Capita Expenditures: | \$1,085 | \$894 | \$899 |
| Revenues over (under) Expenditures: | \$12,734,106 | \$411,256 | \$369,477 |
| Ratio of Fund Balance to Expenditures: | 34.22% | 48.74% | 43.68% |
| Ending Fund Balance for FY 08: | \$45,009,721 | \$19,983,233 | \$16,735,945 |
| Per Capita Ending Fund Balance: | \$371 | \$420 | \$371 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|---------|----------|---------|
| Total Reserved Funds: | \$ | \$ | \$ |
| Total Unreserved Funds: | \$ | \$ | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|----------------|--------------|-------------|
| Total Restricted Net Assets: | \$75,633,071 | \$11,555,814 | \$6,830,615 |
| Total Unrestricted Net Assets: | -\$151,816,166 | \$4,848,384 | \$8,614,792 |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------------|---------------------|---------------------|
| Outstanding Debt for FY 08: | \$223,175,853 | \$74,451,458 | \$47,444,580 |
| Per Capita Debt: | \$1,842 | \$1,334 | \$1,078 |
| General Obligation Debt over EAV: | 9.81% | 3.78% | 2.76% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|---------------------|---------------------|
| Beginning Retained Earnings for FY 08: | \$ | \$64,765,196 | \$43,586,816 |
| Per Capita Beginning Retained Earnings for FY 08: | \$ | \$1,214 | \$976 |
| Revenue Collected During FY 08: | \$ | \$17,114,858 | \$9,875,533 |
| Expenditures During FY 08: | \$ | \$16,245,069 | \$9,219,236 |
| Per Capita Revenue: | \$ | \$312 | \$227 |
| Per Capita Expenditures: | \$ | \$294 | \$237 |
| Operating Income (loss): | \$ | \$869,788 | \$621,889 |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 470.48% | 420.59% |
| Ending Retained Earnings for FY 08: | \$ | \$66,832,557 | \$43,032,151 |
| Per Capita Ending Retained Earnings: | \$ | \$1,247 | \$998 |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Peoria Heights Village**

Unit Code: **072/070/32**

County: **PEORIA**

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$4,401,005

Equalized Assessed Valuation:

\$88,456,754

Population:

6,357

Employees:

Full Time:

31

Part Time:

40

Salaries Paid:

\$1,481,685

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|--------------------|--------------------|--------------------|
| Beginning Fund Balance for FY 08: | \$3,360,749 | \$3,328,918 | \$1,565,564 |
| Per Capita Beginning Fund Balance: | \$529 | \$548 | \$381 |
| Revenue Collected During FY 08: | \$3,543,015 | \$5,252,094 | \$2,318,995 |
| Expenditures During FY 08: | \$2,706,830 | \$5,218,323 | \$2,340,819 |
| Per Capita Revenue: | \$557 | \$721 | \$564 |
| Per Capita Expenditures: | \$426 | \$706 | \$556 |
| Revenues over (under) Expenditures: | \$836,185 | \$33,771 | \$35,354 |
| Ratio of Fund Balance to Expenditures: | 155.05% | 87.61% | 68.63% |
| Ending Fund Balance for FY 08: | \$4,196,934 | \$3,304,801 | \$1,545,501 |
| Per Capita Ending Fund Balance: | \$660 | \$554 | \$382 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$1,344 | \$ |
| Total Unreserved Funds: | \$ | \$41,086 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|--------------------|--------------------|------------------|
| Total Restricted Net Assets: | \$ | \$1,203,389 | \$223,442 |
| Total Unrestricted Net Assets: | \$3,679,274 | \$1,378,027 | \$727,227 |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|--------------------|--------------------|
| Outstanding Debt for FY 08: | \$950,000 | \$7,762,020 | \$1,837,009 |
| Per Capita Debt: | \$149 | \$1,174 | \$528 |
| General Obligation Debt over EAV: | 1.07% | 1.69% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|--------------------|--------------------|
| Beginning Retained Earnings for FY 08: | \$3,449,867 | \$8,434,882 | \$3,172,836 |
| Per Capita Beginning Retained Earnings for FY 08: | \$543 | \$1,329 | \$992 |
| Revenue Collected During FY 08: | \$827,428 | \$2,601,339 | \$1,061,685 |
| Expenditures During FY 08: | \$908,257 | \$2,427,439 | \$1,076,743 |
| Per Capita Revenue: | \$130 | \$427 | \$282 |
| Per Capita Expenditures: | \$143 | \$403 | \$271 |
| Operating Income (loss): | -\$80,829 | \$173,899 | \$13,812 |
| Ratio of Retained Earnings to Expenditures: | 370.93% | 397.74% | 331.71% |
| Ending Retained Earnings for FY 08: | \$3,369,038 | \$8,876,515 | \$3,220,336 |
| Per Capita Ending Retained Earnings: | \$530 | \$1,396 | \$1,067 |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Peotone Village**

Unit Code: **099/095/32** County: **WILL**

Fiscal Year End: **3/31/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$5,653,446**

Equalized Assessed Valuation: **\$96,165,148**

Population: **3,900**

Employees:

Full Time: **28**

Part Time: **13**

Salaries Paid: **\$1,126,296**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|--------------------|--------------------|--------------------|
| Beginning Fund Balance for FY 08: | \$1,593,472 | \$3,328,918 | \$1,565,564 |
| Per Capita Beginning Fund Balance: | \$409 | \$548 | \$381 |
| Revenue Collected During FY 08: | \$2,574,956 | \$5,252,094 | \$2,318,995 |
| Expenditures During FY 08: | \$2,340,819 | \$5,218,323 | \$2,340,819 |
| Per Capita Revenue: | \$660 | \$721 | \$564 |
| Per Capita Expenditures: | \$600 | \$706 | \$556 |
| Revenues over (under) Expenditures: | \$234,137 | \$33,771 | \$35,354 |
| Ratio of Fund Balance to Expenditures: | 80.63% | 87.61% | 68.63% |
| Ending Fund Balance for FY 08: | \$1,887,394 | \$3,304,801 | \$1,545,501 |
| Per Capita Ending Fund Balance: | \$484 | \$554 | \$382 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|-----------|-----------------|-----------|
| Total Reserved Funds: | \$ | \$1,344 | \$ |
| Total Unreserved Funds: | \$ | \$41,086 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|--------------------|--------------------|------------------|
| Total Restricted Net Assets: | \$1,352,449 | \$1,203,389 | \$223,442 |
| Total Unrestricted Net Assets: | \$484,945 | \$1,378,027 | \$727,227 |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|--------------------|--------------------|--------------------|
| Outstanding Debt for FY 08: | \$2,595,615 | \$7,762,020 | \$1,837,009 |
| Per Capita Debt: | \$666 | \$1,174 | \$528 |
| General Obligation Debt over EAV: | 2.40% | 1.69% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|--------------------|--------------------|
| Beginning Retained Earnings for FY 08: | \$5,133,443 | \$8,434,882 | \$3,172,836 |
| Per Capita Beginning Retained Earnings for FY 08: | \$1,316 | \$1,329 | \$992 |
| Revenue Collected During FY 08: | \$1,260,683 | \$2,601,339 | \$1,061,685 |
| Expenditures During FY 08: | \$1,222,998 | \$2,427,439 | \$1,076,743 |
| Per Capita Revenue: | \$323 | \$427 | \$282 |
| Per Capita Expenditures: | \$314 | \$403 | \$271 |
| Operating Income (loss): | \$37,685 | \$173,899 | \$13,812 |
| Ratio of Retained Earnings to Expenditures: | 422.82% | 397.74% | 331.71% |
| Ending Retained Earnings for FY 08: | \$5,171,128 | \$8,876,515 | \$3,220,336 |
| Per Capita Ending Retained Earnings: | \$1,326 | \$1,396 | \$1,067 |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Percy Village**

Unit Code: **079/040/32**

County: **RANDOLPH**

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$1,219,521

Equalized Assessed Valuation:

\$5,237,140

Population:

910

Employees:

Full Time:

3

Part Time:

12

Salaries Paid:

\$126,323

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|------------------|------------------|------------------|
| Beginning Fund Balance for FY 08: | \$286,466 | \$266,951 | \$169,639 |
| Per Capita Beginning Fund Balance: | \$315 | \$666 | \$444 |
| Revenue Collected During FY 08: | \$329,631 | \$254,229 | \$117,702 |
| Expenditures During FY 08: | \$330,363 | \$232,039 | \$106,311 |
| Per Capita Revenue: | \$362 | \$581 | \$283 |
| Per Capita Expenditures: | \$363 | \$540 | \$267 |
| Revenues over (under) Expenditures: | -\$732 | \$22,190 | \$7,764 |
| Ratio of Fund Balance to Expenditures: | 100.26% | 286.45% | 165.93% |
| Ending Fund Balance for FY 08: | \$331,234 | \$280,303 | \$171,795 |
| Per Capita Ending Fund Balance: | \$364 | \$689 | \$462 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$2,724 | \$ |
| Total Unreserved Funds: | \$ | \$28,007 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|------------------|------------------|------------------|
| Total Restricted Net Assets: | \$ | \$37,131 | \$ |
| Total Unrestricted Net Assets: | \$335,955 | \$125,617 | \$106,256 |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|------------------|-----------------|
| Outstanding Debt for FY 08: | \$465,927 | \$385,902 | \$36,500 |
| Per Capita Debt: | \$512 | \$841 | \$106 |
| General Obligation Debt over EAV: | 0.00% | 0.38% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|------------------|------------------|------------------|
| Beginning Retained Earnings for FY 08: | \$406,564 | \$741,992 | \$336,131 |
| Per Capita Beginning Retained Earnings for FY 08: | \$447 | \$2,071 | \$745 |
| Revenue Collected During FY 08: | \$128,668 | \$206,165 | \$79,162 |
| Expenditures During FY 08: | \$98,949 | \$201,484 | \$88,676 |
| Per Capita Revenue: | \$141 | \$520 | \$198 |
| Per Capita Expenditures: | \$109 | \$519 | \$219 |
| Operating Income (loss): | \$29,719 | \$4,680 | \$ |
| Ratio of Retained Earnings to Expenditures: | 394.93% | 404.24% | 297.27% |
| Ending Retained Earnings for FY 08: | \$390,783 | \$751,204 | \$341,980 |
| Per Capita Ending Retained Earnings: | \$429 | \$2,084 | \$759 |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Perry Village**

Unit Code: **075/075/32**

County: **PIKE**

Fiscal Year End:

3/31/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$392,000

Equalized Assessed Valuation:

\$1,765,061

Population:

437

Employees:

Full Time:

1

Part Time:

14

Salaries Paid:

\$47,258

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|------------------|-----------------|----------------|
| Beginning Fund Balance for FY 08: | \$285,960 | \$266,951 | \$169,639 |
| Per Capita Beginning Fund Balance: | \$654 | \$666 | \$444 |
| Revenue Collected During FY 08: | \$110,265 | \$254,229 | \$117,702 |
| Expenditures During FY 08: | \$73,685 | \$232,039 | \$106,311 |
| Per Capita Revenue: | \$252 | \$581 | \$283 |
| Per Capita Expenditures: | \$169 | \$540 | \$267 |
| Revenues over (under) Expenditures: | \$36,580 | \$22,190 | \$7,764 |
| Ratio of Fund Balance to Expenditures: | 437.73% | 286.45% | 165.93% |
| Ending Fund Balance for FY 08: | \$322,540 | \$280,303 | \$171,795 |
| Per Capita Ending Fund Balance: | \$738 | \$689 | \$462 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$2,724 | \$ |
| Total Unreserved Funds: | \$ | \$28,007 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|------------------|-----------------|----------------|
| Total Restricted Net Assets: | \$1,622 | \$37,131 | \$ |
| Total Unrestricted Net Assets: | \$320,918 | \$125,617 | \$106,256 |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 08: | \$ | \$385,902 | \$36,500 |
| Per Capita Debt: | \$ | \$841 | \$106 |
| General Obligation Debt over EAV: | 0.00% | 0.38% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 08: | \$360,351 | \$741,992 | \$336,131 |
| Per Capita Beginning Retained Earnings for FY 08: | \$825 | \$2,071 | \$745 |
| Revenue Collected During FY 08: | \$75,111 | \$206,165 | \$79,162 |
| Expenditures During FY 08: | \$113,125 | \$201,484 | \$88,676 |
| Per Capita Revenue: | \$172 | \$520 | \$198 |
| Per Capita Expenditures: | \$259 | \$519 | \$219 |
| Operating Income (loss): | -\$38,014 | \$4,680 | \$ |
| Ratio of Retained Earnings to Expenditures: | 284.94% | 404.24% | 297.27% |
| Ending Retained Earnings for FY 08: | \$322,337 | \$751,204 | \$341,980 |
| Per Capita Ending Retained Earnings: | \$738 | \$2,084 | \$759 |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Peru City

Unit Code: 050/085/30

County: LASALLE

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$45,768,200

Equalized Assessed Valuation:

\$269,983,202

Population:

9,835

Employees:

Full Time:

83

Part Time:

29

Salaries Paid:

\$5,595,120

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|--------------|-------------|-------------|
| Beginning Fund Balance for FY 08: | \$2,815,097 | \$3,328,918 | \$1,565,564 |
| Per Capita Beginning Fund Balance: | \$286 | \$548 | \$381 |
| Revenue Collected During FY 08: | \$9,765,884 | \$5,252,094 | \$2,318,995 |
| Expenditures During FY 08: | \$11,926,092 | \$5,218,323 | \$2,340,819 |
| Per Capita Revenue: | \$993 | \$721 | \$564 |
| Per Capita Expenditures: | \$1,213 | \$706 | \$556 |
| Revenues over (under) Expenditures: | -\$2,160,208 | \$33,771 | \$35,354 |
| Ratio of Fund Balance to Expenditures: | 27.59% | 87.61% | 68.63% |
| Ending Fund Balance for FY 08: | \$3,289,960 | \$3,304,801 | \$1,545,501 |
| Per Capita Ending Fund Balance: | \$335 | \$554 | \$382 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|-------------|----------|---------|
| Total Reserved Funds: | \$168,104 | \$1,344 | \$ |
| Total Unreserved Funds: | \$3,121,856 | \$41,086 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|---------|-------------|-----------|
| Total Restricted Net Assets: | \$ | \$1,203,389 | \$223,442 |
| Total Unrestricted Net Assets: | \$ | \$1,378,027 | \$727,227 |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|---------------------|--------------------|--------------------|
| Outstanding Debt for FY 08: | \$28,631,408 | \$7,762,020 | \$1,837,009 |
| Per Capita Debt: | \$2,911 | \$1,174 | \$528 |
| General Obligation Debt over EAV: | 3.31% | 1.69% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|---------------------|--------------------|--------------------|
| Beginning Retained Earnings for FY 08: | \$61,559,777 | \$8,434,882 | \$3,172,836 |
| Per Capita Beginning Retained Earnings for FY 08: | \$6,259 | \$1,329 | \$992 |
| Revenue Collected During FY 08: | \$19,698,542 | \$2,601,339 | \$1,061,685 |
| Expenditures During FY 08: | \$19,305,564 | \$2,427,439 | \$1,076,743 |
| Per Capita Revenue: | \$2,003 | \$427 | \$282 |
| Per Capita Expenditures: | \$1,963 | \$403 | \$271 |
| Operating Income (loss): | \$392,978 | \$173,899 | \$13,812 |
| Ratio of Retained Earnings to Expenditures: | 329.91% | 397.74% | 331.71% |
| Ending Retained Earnings for FY 08: | \$63,691,125 | \$8,876,515 | \$3,220,336 |
| Per Capita Ending Retained Earnings: | \$6,476 | \$1,396 | \$1,067 |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Pesotum Village**

Unit Code: **010/070/32**

County: **CHAMPAIGN**

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$693,630

Equalized Assessed Valuation:

\$7,298,365

Population:

559

Employees:

Full Time:

1

Part Time:

4

Salaries Paid:

\$36,120

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|------------------|------------------|------------------|
| Beginning Fund Balance for FY 08: | \$413,922 | \$266,951 | \$169,639 |
| Per Capita Beginning Fund Balance: | \$740 | \$666 | \$444 |
| Revenue Collected During FY 08: | \$184,338 | \$254,229 | \$117,702 |
| Expenditures During FY 08: | \$155,601 | \$232,039 | \$106,311 |
| Per Capita Revenue: | \$330 | \$581 | \$283 |
| Per Capita Expenditures: | \$278 | \$540 | \$267 |
| Revenues over (under) Expenditures: | \$28,737 | \$22,190 | \$7,764 |
| Ratio of Fund Balance to Expenditures: | 434.33% | 286.45% | 165.93% |
| Ending Fund Balance for FY 08: | \$675,828 | \$280,303 | \$171,795 |
| Per Capita Ending Fund Balance: | \$1,209 | \$689 | \$462 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$2,724 | \$ |
| Total Unreserved Funds: | \$ | \$28,007 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|------------------|------------------|------------------|
| Total Restricted Net Assets: | \$18,496 | \$37,131 | \$ |
| Total Unrestricted Net Assets: | \$671,681 | \$125,617 | \$106,256 |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 08: | \$ | \$385,902 | \$36,500 |
| Per Capita Debt: | \$ | \$841 | \$106 |
| General Obligation Debt over EAV: | 0.00% | 0.38% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 08: | \$220,595 | \$741,992 | \$336,131 |
| Per Capita Beginning Retained Earnings for FY 08: | \$395 | \$2,071 | \$745 |
| Revenue Collected During FY 08: | \$26,295 | \$206,165 | \$79,162 |
| Expenditures During FY 08: | \$13,721 | \$201,484 | \$88,676 |
| Per Capita Revenue: | \$47 | \$520 | \$198 |
| Per Capita Expenditures: | \$25 | \$519 | \$219 |
| Operating Income (loss): | \$12,574 | \$4,680 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 404.24% | 297.27% |
| Ending Retained Earnings for FY 08: | \$ | \$751,204 | \$341,980 |
| Per Capita Ending Retained Earnings: | \$ | \$2,084 | \$759 |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Petersburg City

Unit Code: 065/025/30

County: MENARD

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$3,510,037

Equalized Assessed Valuation:

\$27,837,601

Population:

2,207

Employees:

Full Time:

19

Part Time:

35

Salaries Paid:

\$768,179

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|-------------|-------------|-------------|
| Beginning Fund Balance for FY 08: | \$1,041,587 | \$3,328,918 | \$1,565,564 |
| Per Capita Beginning Fund Balance: | \$472 | \$548 | \$381 |
| Revenue Collected During FY 08: | \$998,147 | \$5,252,094 | \$2,318,995 |
| Expenditures During FY 08: | \$1,277,006 | \$5,218,323 | \$2,340,819 |
| Per Capita Revenue: | \$452 | \$721 | \$564 |
| Per Capita Expenditures: | \$579 | \$706 | \$556 |
| Revenues over (under) Expenditures: | -\$278,859 | \$33,771 | \$35,354 |
| Ratio of Fund Balance to Expenditures: | 72.48% | 87.61% | 68.63% |
| Ending Fund Balance for FY 08: | \$925,610 | \$3,304,801 | \$1,545,501 |
| Per Capita Ending Fund Balance: | \$419 | \$554 | \$382 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|---------|----------|---------|
| Total Reserved Funds: | \$ | \$1,344 | \$ |
| Total Unreserved Funds: | \$ | \$41,086 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|-----------|-------------|-----------|
| Total Restricted Net Assets: | \$468,997 | \$1,203,389 | \$223,442 |
| Total Unrestricted Net Assets: | \$482,464 | \$1,378,027 | \$727,227 |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|--------------------|-----------------|----------------|
| Outstanding Debt for FY 08: | \$4,789,012 | \$7,762,020 | \$1,837,009 |
| Per Capita Debt: | \$2,170 | \$1,174 | \$528 |
| General Obligation Debt over EAV: | 0.00% | 1.69% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 08: | \$5,552,551 | \$8,434,882 | \$3,172,836 |
| Per Capita Beginning Retained Earnings for FY 08: | \$2,516 | \$1,329 | \$992 |
| Revenue Collected During FY 08: | \$1,108,842 | \$2,601,339 | \$1,061,685 |
| Expenditures During FY 08: | \$1,740,552 | \$2,427,439 | \$1,076,743 |
| Per Capita Revenue: | \$502 | \$427 | \$282 |
| Per Capita Expenditures: | \$789 | \$403 | \$271 |
| Operating Income (loss): | -\$631,710 | \$173,899 | \$13,812 |
| Ratio of Retained Earnings to Expenditures: | 282.72% | 397.74% | 331.71% |
| Ending Retained Earnings for FY 08: | \$4,920,841 | \$8,876,515 | \$3,220,336 |
| Per Capita Ending Retained Earnings: | \$2,230 | \$1,396 | \$1,067 |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Phillipstown Village**

Unit Code: **097/045/32**

County: **WHITE**

Fiscal Year End:

6/30/2008

Accounting Method:

Cash

Appropriation or Budget:

\$3,500

Equalized Assessed Valuation:

\$163,475

Population:

32

Employees:

Full Time:

Part Time:

Salaries Paid:

\$

Blended Component Units

Fiscal Indicators

General and Special Funds

Beginning Fund Balance for FY 08:

\$

\$266,951

\$169,639

Per Capita Beginning Fund Balance:

\$

\$666

\$444

Revenue Collected During FY 08:

\$3,962

\$254,229

\$117,702

Expenditures During FY 08:

\$2,470

\$232,039

\$106,311

Per Capita Revenue:

\$124

\$581

\$283

Per Capita Expenditures:

\$77

\$540

\$267

Revenues over (under) Expenditures:

\$1,492

\$22,190

\$7,764

Ratio of Fund Balance to Expenditures:

60.40%

286.45%

165.93%

Ending Fund Balance for FY 08:

\$1,492

\$280,303

\$171,795

Per Capita Ending Fund Balance:

\$47

\$689

\$462

Equity

Total Reserved Funds:

\$

\$2,724

\$

Total Unreserved Funds:

\$23,124

\$28,007

\$

Net Assets

Total Restricted Net Assets:

\$

\$37,131

\$

Total Unrestricted Net Assets:

\$

\$125,617

\$106,256

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 08: | \$ | \$385,902 | \$36,500 |
| Per Capita Debt: | \$ | \$841 | \$106 |
| General Obligation Debt over EAV: | 0.00% | 0.38% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 08: | \$ | \$741,992 | \$336,131 |
| Per Capita Beginning Retained Earnings for FY 08: | \$ | \$2,071 | \$745 |
| Revenue Collected During FY 08: | \$ | \$206,165 | \$79,162 |
| Expenditures During FY 08: | \$ | \$201,484 | \$88,676 |
| Per Capita Revenue: | \$ | \$520 | \$198 |
| Per Capita Expenditures: | \$ | \$519 | \$219 |
| Operating Income (loss): | \$ | \$4,680 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 404.24% | 297.27% |
| Ending Retained Earnings for FY 08: | \$ | \$751,204 | \$341,980 |
| Per Capita Ending Retained Earnings: | \$ | \$2,084 | \$759 |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Philo Village**

Unit Code: **010/075/32**

County: **CHAMPAIGN**

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$809,900

Equalized Assessed Valuation:

\$20,001,132

Population:

1,560

Employees:

Full Time:

1

Part Time:

17

Salaries Paid:

\$96,475

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|------------------|--------------------|--------------------|
| Beginning Fund Balance for FY 08: | \$573,479 | \$3,328,918 | \$1,565,564 |
| Per Capita Beginning Fund Balance: | \$368 | \$548 | \$381 |
| Revenue Collected During FY 08: | \$531,893 | \$5,252,094 | \$2,318,995 |
| Expenditures During FY 08: | \$488,274 | \$5,218,323 | \$2,340,819 |
| Per Capita Revenue: | \$341 | \$721 | \$564 |
| Per Capita Expenditures: | \$313 | \$706 | \$556 |
| Revenues over (under) Expenditures: | \$43,619 | \$33,771 | \$35,354 |
| Ratio of Fund Balance to Expenditures: | 126.38% | 87.61% | 68.63% |
| Ending Fund Balance for FY 08: | \$617,099 | \$3,304,801 | \$1,545,501 |
| Per Capita Ending Fund Balance: | \$396 | \$554 | \$382 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|-----------|-----------------|-----------|
| Total Reserved Funds: | \$ | \$1,344 | \$ |
| Total Unreserved Funds: | \$ | \$41,086 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|------------------|--------------------|------------------|
| Total Restricted Net Assets: | \$22,169 | \$1,203,389 | \$223,442 |
| Total Unrestricted Net Assets: | \$594,930 | \$1,378,027 | \$727,227 |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|--------------------|--------------------|
| Outstanding Debt for FY 08: | \$362,500 | \$7,762,020 | \$1,837,009 |
| Per Capita Debt: | \$232 | \$1,174 | \$528 |
| General Obligation Debt over EAV: | 1.81% | 1.69% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|--------------------|--------------------|
| Beginning Retained Earnings for FY 08: | \$ | \$8,434,882 | \$3,172,836 |
| Per Capita Beginning Retained Earnings for FY 08: | \$ | \$1,329 | \$992 |
| Revenue Collected During FY 08: | \$ | \$2,601,339 | \$1,061,685 |
| Expenditures During FY 08: | \$ | \$2,427,439 | \$1,076,743 |
| Per Capita Revenue: | \$ | \$427 | \$282 |
| Per Capita Expenditures: | \$ | \$403 | \$271 |
| Operating Income (loss): | \$ | \$173,899 | \$13,812 |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 397.74% | 331.71% |
| Ending Retained Earnings for FY 08: | \$ | \$8,876,515 | \$3,220,336 |
| Per Capita Ending Retained Earnings: | \$ | \$1,396 | \$1,067 |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

| | | |
|-------------------------------|------------------|--------------|
| Unit Name: | Phoenix Village | |
| Unit Code: | 016/460/32 | County: COOK |
| Fiscal Year End: | 4/30/2008 | |
| Accounting Method: | Modified Accrual | |
| Appropriation or Budget: | \$1,546,264 | |
| Equalized Assessed Valuation: | \$8,937,853 | |
| Population: | 2,517 | |
| Employees: | | |
| Full Time: | 13 | |
| Part Time: | 97 | |
| Salaries Paid: | \$758,808 | |

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|-------------|-------------|-------------|
| Beginning Fund Balance for FY 08: | \$1,716,507 | \$3,328,918 | \$1,565,564 |
| Per Capita Beginning Fund Balance: | \$682 | \$548 | \$381 |
| Revenue Collected During FY 08: | \$2,604,348 | \$5,252,094 | \$2,318,995 |
| Expenditures During FY 08: | \$2,007,755 | \$5,218,323 | \$2,340,819 |
| Per Capita Revenue: | \$1,035 | \$721 | \$564 |
| Per Capita Expenditures: | \$798 | \$706 | \$556 |
| Revenues over (under) Expenditures: | \$596,593 | \$33,771 | \$35,354 |
| Ratio of Fund Balance to Expenditures: | 122.76% | 87.61% | 68.63% |
| Ending Fund Balance for FY 08: | \$2,464,675 | \$3,304,801 | \$1,545,501 |
| Per Capita Ending Fund Balance: | \$979 | \$554 | \$382 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|-------------|----------|---------|
| Total Reserved Funds: | \$32,232 | \$1,344 | \$ |
| Total Unreserved Funds: | \$2,418,407 | \$41,086 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|---------|-------------|-----------|
| Total Restricted Net Assets: | \$ | \$1,203,389 | \$223,442 |
| Total Unrestricted Net Assets: | \$ | \$1,378,027 | \$727,227 |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|--------------------|--------------------|--------------------|
| Outstanding Debt for FY 08: | \$1,090,000 | \$7,762,020 | \$1,837,009 |
| Per Capita Debt: | \$433 | \$1,174 | \$528 |
| General Obligation Debt over EAV: | 0.00% | 1.69% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|------------------|--------------------|--------------------|
| Beginning Retained Earnings for FY 08: | \$737,011 | \$8,434,882 | \$3,172,836 |
| Per Capita Beginning Retained Earnings for FY 08: | \$293 | \$1,329 | \$992 |
| Revenue Collected During FY 08: | \$532,712 | \$2,601,339 | \$1,061,685 |
| Expenditures During FY 08: | \$410,257 | \$2,427,439 | \$1,076,743 |
| Per Capita Revenue: | \$212 | \$427 | \$282 |
| Per Capita Expenditures: | \$163 | \$403 | \$271 |
| Operating Income (loss): | \$122,455 | \$173,899 | \$13,812 |
| Ratio of Retained Earnings to Expenditures: | 172.54% | 397.74% | 331.71% |
| Ending Retained Earnings for FY 08: | \$707,838 | \$8,876,515 | \$3,220,336 |
| Per Capita Ending Retained Earnings: | \$281 | \$1,396 | \$1,067 |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Pierron Village**

Unit Code: **003/030/32** County: **BOND**

Fiscal Year End: **4/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,068,577**

Equalized Assessed Valuation: **\$3,260,855**

Population: **653**

Employees:

Full Time: **2**

Part Time: **13**

Salaries Paid: **\$111,837**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|------------------|------------------|------------------|
| Beginning Fund Balance for FY 08: | \$510,746 | \$266,951 | \$169,639 |
| Per Capita Beginning Fund Balance: | \$782 | \$666 | \$444 |
| Revenue Collected During FY 08: | \$219,088 | \$254,229 | \$117,702 |
| Expenditures During FY 08: | \$180,400 | \$232,039 | \$106,311 |
| Per Capita Revenue: | \$336 | \$581 | \$283 |
| Per Capita Expenditures: | \$276 | \$540 | \$267 |
| Revenues over (under) Expenditures: | \$38,688 | \$22,190 | \$7,764 |
| Ratio of Fund Balance to Expenditures: | 304.56% | 286.45% | 165.93% |
| Ending Fund Balance for FY 08: | \$549,434 | \$280,303 | \$171,795 |
| Per Capita Ending Fund Balance: | \$841 | \$689 | \$462 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|-----------|-----------------|-----------|
| Total Reserved Funds: | \$ | \$2,724 | \$ |
| Total Unreserved Funds: | \$ | \$28,007 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|------------------|------------------|------------------|
| Total Restricted Net Assets: | \$ | \$37,131 | \$ |
| Total Unrestricted Net Assets: | \$549,434 | \$125,617 | \$106,256 |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|-----------------|----------------|
| Outstanding Debt for FY 08: | \$771,868 | \$385,902 | \$36,500 |
| Per Capita Debt: | \$1,182 | \$841 | \$106 |
| General Obligation Debt over EAV: | 0.00% | 0.38% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 08: | \$2,169,330 | \$741,992 | \$336,131 |
| Per Capita Beginning Retained Earnings for FY 08: | \$3,322 | \$2,071 | \$745 |
| Revenue Collected During FY 08: | \$518,722 | \$206,165 | \$79,162 |
| Expenditures During FY 08: | \$431,896 | \$201,484 | \$88,676 |
| Per Capita Revenue: | \$794 | \$520 | \$198 |
| Per Capita Expenditures: | \$661 | \$519 | \$219 |
| Operating Income (loss): | \$86,826 | \$4,680 | \$ |
| Ratio of Retained Earnings to Expenditures: | 522.38% | 404.24% | 297.27% |
| Ending Retained Earnings for FY 08: | \$2,256,156 | \$751,204 | \$341,980 |
| Per Capita Ending Retained Earnings: | \$3,455 | \$2,084 | \$759 |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Pinckneyville City

Unit Code: 073/020/30

County: PERRY

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$8,895,875

Equalized Assessed Valuation:

\$29,291,228

Population:

5,464

Employees:

Full Time:

32

Part Time:

1

Salaries Paid:

\$1,313,983

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|--------------|-------------|-------------|
| Beginning Fund Balance for FY 08: | \$2,972,628 | \$3,328,918 | \$1,565,564 |
| Per Capita Beginning Fund Balance: | \$544 | \$548 | \$381 |
| Revenue Collected During FY 08: | \$12,907,980 | \$5,252,094 | \$2,318,995 |
| Expenditures During FY 08: | \$2,982,919 | \$5,218,323 | \$2,340,819 |
| Per Capita Revenue: | \$2,362 | \$721 | \$564 |
| Per Capita Expenditures: | \$546 | \$706 | \$556 |
| Revenues over (under) Expenditures: | \$9,925,061 | \$33,771 | \$35,354 |
| Ratio of Fund Balance to Expenditures: | 440.42% | 87.61% | 68.63% |
| Ending Fund Balance for FY 08: | \$13,137,424 | \$3,304,801 | \$1,545,501 |
| Per Capita Ending Fund Balance: | \$2,404 | \$554 | \$382 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|---------|----------|---------|
| Total Reserved Funds: | \$ | \$1,344 | \$ |
| Total Unreserved Funds: | \$ | \$41,086 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|-------------|-------------|-----------|
| Total Restricted Net Assets: | \$1,496,781 | \$1,203,389 | \$223,442 |
| Total Unrestricted Net Assets: | \$1,121,311 | \$1,378,027 | \$727,227 |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|--------------------|--------------------|--------------------|
| Outstanding Debt for FY 08: | \$6,672,508 | \$7,762,020 | \$1,837,009 |
| Per Capita Debt: | \$1,221 | \$1,174 | \$528 |
| General Obligation Debt over EAV: | 0.00% | 1.69% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|--------------------|--------------------|
| Beginning Retained Earnings for FY 08: | \$9,162,054 | \$8,434,882 | \$3,172,836 |
| Per Capita Beginning Retained Earnings for FY 08: | \$1,677 | \$1,329 | \$992 |
| Revenue Collected During FY 08: | \$4,192,033 | \$2,601,339 | \$1,061,685 |
| Expenditures During FY 08: | \$4,102,798 | \$2,427,439 | \$1,076,743 |
| Per Capita Revenue: | \$767 | \$427 | \$282 |
| Per Capita Expenditures: | \$751 | \$403 | \$271 |
| Operating Income (loss): | \$89,235 | \$173,899 | \$13,812 |
| Ratio of Retained Earnings to Expenditures: | 219.64% | 397.74% | 331.71% |
| Ending Retained Earnings for FY 08: | \$9,011,554 | \$8,876,515 | \$3,220,336 |
| Per Capita Ending Retained Earnings: | \$1,649 | \$1,396 | \$1,067 |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Pingree Grove Village**

Unit Code: **045/075/32**

County: **KANE**

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$9,604,526

Equalized Assessed Valuation:

\$39,667,493

Population:

2,649

Employees:

Full Time:

8

Part Time:

11

Salaries Paid:

\$467,465

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|--------------------|--------------------|--------------------|
| Beginning Fund Balance for FY 08: | \$6,926,045 | \$3,328,918 | \$1,565,564 |
| Per Capita Beginning Fund Balance: | \$2,615 | \$548 | \$381 |
| Revenue Collected During FY 08: | \$1,490,870 | \$5,252,094 | \$2,318,995 |
| Expenditures During FY 08: | \$1,690,126 | \$5,218,323 | \$2,340,819 |
| Per Capita Revenue: | \$563 | \$721 | \$564 |
| Per Capita Expenditures: | \$638 | \$706 | \$556 |
| Revenues over (under) Expenditures: | -\$199,256 | \$33,771 | \$35,354 |
| Ratio of Fund Balance to Expenditures: | 80.79% | 87.61% | 68.63% |
| Ending Fund Balance for FY 08: | \$1,365,486 | \$3,304,801 | \$1,545,501 |
| Per Capita Ending Fund Balance: | \$515 | \$554 | \$382 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$1,344 | \$ |
| Total Unreserved Funds: | \$ | \$41,086 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|--------------------|--------------------|------------------|
| Total Restricted Net Assets: | \$4,448,810 | \$1,203,389 | \$223,442 |
| Total Unrestricted Net Assets: | \$6,999,057 | \$1,378,027 | \$727,227 |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|--------------------|--------------------|
| Outstanding Debt for FY 08: | \$232,718 | \$7,762,020 | \$1,837,009 |
| Per Capita Debt: | \$88 | \$1,174 | \$528 |
| General Obligation Debt over EAV: | 0.00% | 1.69% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|---------------------|--------------------|--------------------|
| Beginning Retained Earnings for FY 08: | \$32,639,694 | \$8,434,882 | \$3,172,836 |
| Per Capita Beginning Retained Earnings for FY 08: | \$12,322 | \$1,329 | \$992 |
| Revenue Collected During FY 08: | \$1,495,938 | \$2,601,339 | \$1,061,685 |
| Expenditures During FY 08: | \$2,060,738 | \$2,427,439 | \$1,076,743 |
| Per Capita Revenue: | \$565 | \$427 | \$282 |
| Per Capita Expenditures: | \$778 | \$403 | \$271 |
| Operating Income (loss): | -\$564,800 | \$173,899 | \$13,812 |
| Ratio of Retained Earnings to Expenditures: | 1767.86% | 397.74% | 331.71% |
| Ending Retained Earnings for FY 08: | \$36,431,036 | \$8,876,515 | \$3,220,336 |
| Per Capita Ending Retained Earnings: | \$13,753 | \$1,396 | \$1,067 |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Piper City Village**

Unit Code: **027/040/32**

County: **FORD**

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$619,070

Equalized Assessed Valuation:

\$7,124,565

Population:

765

Employees:

Full Time:

2

Part Time:

3

Salaries Paid:

\$96,345

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|------------------|------------------|------------------|
| Beginning Fund Balance for FY 08: | \$205,122 | \$266,951 | \$169,639 |
| Per Capita Beginning Fund Balance: | \$268 | \$666 | \$444 |
| Revenue Collected During FY 08: | \$326,971 | \$254,229 | \$117,702 |
| Expenditures During FY 08: | \$421,510 | \$232,039 | \$106,311 |
| Per Capita Revenue: | \$427 | \$581 | \$283 |
| Per Capita Expenditures: | \$551 | \$540 | \$267 |
| Revenues over (under) Expenditures: | -\$94,539 | \$22,190 | \$7,764 |
| Ratio of Fund Balance to Expenditures: | 32.40% | 286.45% | 165.93% |
| Ending Fund Balance for FY 08: | \$136,583 | \$280,303 | \$171,795 |
| Per Capita Ending Fund Balance: | \$179 | \$689 | \$462 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|------------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$2,724 | \$ |
| Total Unreserved Funds: | \$136,583 | \$28,007 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|------------------|------------------|
| Total Restricted Net Assets: | \$ | \$37,131 | \$ |
| Total Unrestricted Net Assets: | \$ | \$125,617 | \$106,256 |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|-----------------|------------------|-----------------|
| Outstanding Debt for FY 08: | \$55,544 | \$385,902 | \$36,500 |
| Per Capita Debt: | \$73 | \$841 | \$106 |
| General Obligation Debt over EAV: | 0.00% | 0.38% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|------------------|------------------|------------------|
| Beginning Retained Earnings for FY 08: | \$235,613 | \$741,992 | \$336,131 |
| Per Capita Beginning Retained Earnings for FY 08: | \$308 | \$2,071 | \$745 |
| Revenue Collected During FY 08: | \$63,750 | \$206,165 | \$79,162 |
| Expenditures During FY 08: | \$95,832 | \$201,484 | \$88,676 |
| Per Capita Revenue: | \$83 | \$520 | \$198 |
| Per Capita Expenditures: | \$125 | \$519 | \$219 |
| Operating Income (loss): | -\$32,082 | \$4,680 | \$ |
| Ratio of Retained Earnings to Expenditures: | 185.25% | 404.24% | 297.27% |
| Ending Retained Earnings for FY 08: | \$177,531 | \$751,204 | \$341,980 |
| Per Capita Ending Retained Earnings: | \$232 | \$2,084 | \$759 |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Pittsburg Village**

Unit Code: **100/070/32** County: **WILLIAMSON**

Fiscal Year End: **4/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,268,023**

Equalized Assessed Valuation: **\$2,854,719**

Population: **584**

Employees:

Full Time: **4**

Part Time: **4**

Salaries Paid: **\$202,202**

Blended Component Units

Number Submitted = 1

Pittsburg Volunteer Fire Department

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|------------------|------------------|------------------|
| Beginning Fund Balance for FY 08: | \$793,581 | \$266,951 | \$169,639 |
| Per Capita Beginning Fund Balance: | \$1,359 | \$666 | \$444 |
| Revenue Collected During FY 08: | \$188,810 | \$254,229 | \$117,702 |
| Expenditures During FY 08: | \$229,103 | \$232,039 | \$106,311 |
| Per Capita Revenue: | \$323 | \$581 | \$283 |
| Per Capita Expenditures: | \$392 | \$540 | \$267 |
| Revenues over (under) Expenditures: | -\$40,293 | \$22,190 | \$7,764 |
| Ratio of Fund Balance to Expenditures: | 334.84% | 286.45% | 165.93% |
| Ending Fund Balance for FY 08: | \$767,123 | \$280,303 | \$171,795 |
| Per Capita Ending Fund Balance: | \$1,314 | \$689 | \$462 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$2,724 | \$ |
| Total Unreserved Funds: | \$ | \$28,007 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|------------------|------------------|------------------|
| Total Restricted Net Assets: | \$ | \$37,131 | \$ |
| Total Unrestricted Net Assets: | \$183,565 | \$125,617 | \$106,256 |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|-----------------|----------------|
| Outstanding Debt for FY 08: | \$156,000 | \$385,902 | \$36,500 |
| Per Capita Debt: | \$267 | \$841 | \$106 |
| General Obligation Debt over EAV: | 0.00% | 0.38% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 08: | \$1,971,907 | \$741,992 | \$336,131 |
| Per Capita Beginning Retained Earnings for FY 08: | \$3,377 | \$2,071 | \$745 |
| Revenue Collected During FY 08: | \$1,000,475 | \$206,165 | \$79,162 |
| Expenditures During FY 08: | \$881,045 | \$201,484 | \$88,676 |
| Per Capita Revenue: | \$1,713 | \$520 | \$198 |
| Per Capita Expenditures: | \$1,509 | \$519 | \$219 |
| Operating Income (loss): | \$119,430 | \$4,680 | \$ |
| Ratio of Retained Earnings to Expenditures: | 235.80% | 404.24% | 297.27% |
| Ending Retained Earnings for FY 08: | \$2,077,502 | \$751,204 | \$341,980 |
| Per Capita Ending Retained Earnings: | \$3,557 | \$2,084 | \$759 |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Pittsfield City**

Unit Code: **075/080/30**

County: **PIKE**

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$8,320,965

Equalized Assessed Valuation:

\$46,256,629

Population:

4,614

Employees:

Full Time:

26

Part Time:

13

Salaries Paid:

\$1,096,578

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|--------------------|--------------------|--------------------|
| Beginning Fund Balance for FY 08: | \$1,238,810 | \$3,328,918 | \$1,565,564 |
| Per Capita Beginning Fund Balance: | \$268 | \$548 | \$381 |
| Revenue Collected During FY 08: | \$2,052,551 | \$5,252,094 | \$2,318,995 |
| Expenditures During FY 08: | \$2,004,396 | \$5,218,323 | \$2,340,819 |
| Per Capita Revenue: | \$445 | \$721 | \$564 |
| Per Capita Expenditures: | \$434 | \$706 | \$556 |
| Revenues over (under) Expenditures: | \$48,155 | \$33,771 | \$35,354 |
| Ratio of Fund Balance to Expenditures: | 68.63% | 87.61% | 68.63% |
| Ending Fund Balance for FY 08: | \$1,375,517 | \$3,304,801 | \$1,545,501 |
| Per Capita Ending Fund Balance: | \$298 | \$554 | \$382 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|-----------|-----------------|-----------|
| Total Reserved Funds: | \$ | \$1,344 | \$ |
| Total Unreserved Funds: | \$ | \$41,086 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|--------------------|--------------------|------------------|
| Total Restricted Net Assets: | \$ | \$1,203,389 | \$223,442 |
| Total Unrestricted Net Assets: | \$1,675,621 | \$1,378,027 | \$727,227 |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|--------------------|--------------------|
| Outstanding Debt for FY 08: | \$887,739 | \$7,762,020 | \$1,837,009 |
| Per Capita Debt: | \$192 | \$1,174 | \$528 |
| General Obligation Debt over EAV: | 0.00% | 1.69% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|--------------------|--------------------|
| Beginning Retained Earnings for FY 08: | \$4,791,065 | \$8,434,882 | \$3,172,836 |
| Per Capita Beginning Retained Earnings for FY 08: | \$1,038 | \$1,329 | \$992 |
| Revenue Collected During FY 08: | \$4,005,516 | \$2,601,339 | \$1,061,685 |
| Expenditures During FY 08: | \$4,003,670 | \$2,427,439 | \$1,076,743 |
| Per Capita Revenue: | \$868 | \$427 | \$282 |
| Per Capita Expenditures: | \$868 | \$403 | \$271 |
| Operating Income (loss): | \$1,846 | \$173,899 | \$13,812 |
| Ratio of Retained Earnings to Expenditures: | 114.29% | 397.74% | 331.71% |
| Ending Retained Earnings for FY 08: | \$4,575,932 | \$8,876,515 | \$3,220,336 |
| Per Capita Ending Retained Earnings: | \$992 | \$1,396 | \$1,067 |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Plainfield Village

Unit Code: 099/100/32

County: WILL

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$82,579,561

Equalized Assessed Valuation:

\$1,299,841,515

Population:

37,334

Employees:

Full Time:

164

Part Time:

41

Salaries Paid:

\$10,692,752

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|--------------|--------------|--------------|
| Beginning Fund Balance for FY 08: | \$11,231,578 | \$20,469,141 | \$17,392,664 |
| Per Capita Beginning Fund Balance: | \$301 | \$420 | \$380 |
| Revenue Collected During FY 08: | \$20,577,658 | \$47,279,441 | \$36,812,097 |
| Expenditures During FY 08: | \$22,126,266 | \$46,868,184 | \$35,335,224 |
| Per Capita Revenue: | \$551 | \$910 | \$884 |
| Per Capita Expenditures: | \$593 | \$894 | \$899 |
| Revenues over (under) Expenditures: | -\$1,548,608 | \$411,256 | \$369,477 |
| Ratio of Fund Balance to Expenditures: | 40.78% | 48.74% | 43.68% |
| Ending Fund Balance for FY 08: | \$9,022,110 | \$19,983,233 | \$16,735,945 |
| Per Capita Ending Fund Balance: | \$242 | \$420 | \$371 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|---------|----------|---------|
| Total Reserved Funds: | \$ | \$ | \$ |
| Total Unreserved Funds: | \$ | \$ | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|-------------|--------------|-------------|
| Total Restricted Net Assets: | \$2,362,609 | \$11,555,814 | \$6,830,615 |
| Total Unrestricted Net Assets: | \$487,060 | \$4,848,384 | \$8,614,792 |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|---------------------|---------------------|---------------------|
| Outstanding Debt for FY 08: | \$56,582,860 | \$74,451,458 | \$47,444,580 |
| Per Capita Debt: | \$1,516 | \$1,334 | \$1,078 |
| General Obligation Debt over EAV: | 4.28% | 3.78% | 2.76% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------------|---------------------|---------------------|
| Beginning Retained Earnings for FY 08: | \$98,690,062 | \$64,765,196 | \$43,586,816 |
| Per Capita Beginning Retained Earnings for FY 08: | \$2,643 | \$1,214 | \$976 |
| Revenue Collected During FY 08: | \$13,292,292 | \$17,114,858 | \$9,875,533 |
| Expenditures During FY 08: | \$12,356,353 | \$16,245,069 | \$9,219,236 |
| Per Capita Revenue: | \$356 | \$312 | \$227 |
| Per Capita Expenditures: | \$331 | \$294 | \$237 |
| Operating Income (loss): | \$935,939 | \$869,788 | \$621,889 |
| Ratio of Retained Earnings to Expenditures: | 819.51% | 470.48% | 420.59% |
| Ending Retained Earnings for FY 08: | \$101,261,397 | \$66,832,557 | \$43,032,151 |
| Per Capita Ending Retained Earnings: | \$2,712 | \$1,247 | \$998 |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Plainville Village

Unit Code: 001/065/32

County: ADAMS

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$46,835

Equalized Assessed Valuation:

\$1,308,133

Population:

247

Employees:

Full Time:

Part Time:

2

Salaries Paid:

\$22,730

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|-----------|-----------|-----------|
| Beginning Fund Balance for FY 08: | \$102,988 | \$266,951 | \$169,639 |
| Per Capita Beginning Fund Balance: | \$417 | \$666 | \$444 |
| Revenue Collected During FY 08: | \$56,577 | \$254,229 | \$117,702 |
| Expenditures During FY 08: | \$54,130 | \$232,039 | \$106,311 |
| Per Capita Revenue: | \$229 | \$581 | \$283 |
| Per Capita Expenditures: | \$219 | \$540 | \$267 |
| Revenues over (under) Expenditures: | \$2,447 | \$22,190 | \$7,764 |
| Ratio of Fund Balance to Expenditures: | 194.78% | 286.45% | 165.93% |
| Ending Fund Balance for FY 08: | \$105,435 | \$280,303 | \$171,795 |
| Per Capita Ending Fund Balance: | \$427 | \$689 | \$462 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|---------|----------|---------|
| Total Reserved Funds: | \$ | \$2,724 | \$ |
| Total Unreserved Funds: | \$ | \$28,007 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|-----------|-----------|-----------|
| Total Restricted Net Assets: | \$ | \$37,131 | \$ |
| Total Unrestricted Net Assets: | \$105,435 | \$125,617 | \$106,256 |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|------------------|-----------------|
| Outstanding Debt for FY 08: | \$5,000 | \$385,902 | \$36,500 |
| Per Capita Debt: | \$20 | \$841 | \$106 |
| General Obligation Debt over EAV: | 0.00% | 0.38% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|------------------|------------------|------------------|
| Beginning Retained Earnings for FY 08: | \$603,286 | \$741,992 | \$336,131 |
| Per Capita Beginning Retained Earnings for FY 08: | \$2,442 | \$2,071 | \$745 |
| Revenue Collected During FY 08: | \$82,842 | \$206,165 | \$79,162 |
| Expenditures During FY 08: | \$40,798 | \$201,484 | \$88,676 |
| Per Capita Revenue: | \$335 | \$520 | \$198 |
| Per Capita Expenditures: | \$165 | \$519 | \$219 |
| Operating Income (loss): | \$42,044 | \$4,680 | \$ |
| Ratio of Retained Earnings to Expenditures: | 1581.77% | 404.24% | 297.27% |
| Ending Retained Earnings for FY 08: | \$645,330 | \$751,204 | \$341,980 |
| Per Capita Ending Retained Earnings: | \$2,613 | \$2,084 | \$759 |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Plano City**

Unit Code: **047/030/30**

County: **KENDALL**

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$12,356,089

Equalized Assessed Valuation:

\$245,149,937

Population:

8,916

Employees:

Full Time:

47

Part Time:

9

Salaries Paid:

\$2,522,462

Blended Component Units

Number Submitted = 1

Plano City Police Pension

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|---------------------|--------------------|--------------------|
| Beginning Fund Balance for FY 08: | \$3,995,537 | \$3,328,918 | \$1,565,564 |
| Per Capita Beginning Fund Balance: | \$448 | \$548 | \$381 |
| Revenue Collected During FY 08: | \$17,201,661 | \$5,252,094 | \$2,318,995 |
| Expenditures During FY 08: | \$16,945,907 | \$5,218,323 | \$2,340,819 |
| Per Capita Revenue: | \$1,929 | \$721 | \$564 |
| Per Capita Expenditures: | \$1,901 | \$706 | \$556 |
| Revenues over (under) Expenditures: | \$255,754 | \$33,771 | \$35,354 |
| Ratio of Fund Balance to Expenditures: | 21.30% | 87.61% | 68.63% |
| Ending Fund Balance for FY 08: | \$3,609,021 | \$3,304,801 | \$1,545,501 |
| Per Capita Ending Fund Balance: | \$405 | \$554 | \$382 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|-----------|-----------------|-----------|
| Total Reserved Funds: | \$ | \$1,344 | \$ |
| Total Unreserved Funds: | \$ | \$41,086 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|--------------------|--------------------|------------------|
| Total Restricted Net Assets: | \$698,236 | \$1,203,389 | \$223,442 |
| Total Unrestricted Net Assets: | \$2,975,577 | \$1,378,027 | \$727,227 |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|--------------------|--------------------|--------------------|
| Outstanding Debt for FY 08: | \$3,233,994 | \$7,762,020 | \$1,837,009 |
| Per Capita Debt: | \$363 | \$1,174 | \$528 |
| General Obligation Debt over EAV: | 0.88% | 1.69% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|---------------------|--------------------|--------------------|
| Beginning Retained Earnings for FY 08: | \$40,336,811 | \$8,434,882 | \$3,172,836 |
| Per Capita Beginning Retained Earnings for FY 08: | \$4,524 | \$1,329 | \$992 |
| Revenue Collected During FY 08: | \$9,602,365 | \$2,601,339 | \$1,061,685 |
| Expenditures During FY 08: | \$2,793,258 | \$2,427,439 | \$1,076,743 |
| Per Capita Revenue: | \$1,077 | \$427 | \$282 |
| Per Capita Expenditures: | \$313 | \$403 | \$271 |
| Operating Income (loss): | \$6,809,107 | \$173,899 | \$13,812 |
| Ratio of Retained Earnings to Expenditures: | 1703.01% | 397.74% | 331.71% |
| Ending Retained Earnings for FY 08: | \$47,569,520 | \$8,876,515 | \$3,220,336 |
| Per Capita Ending Retained Earnings: | \$5,335 | \$1,396 | \$1,067 |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Pleasant Hill Village

Unit Code: 075/085/32

County: PIKE

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$791,032

Equalized Assessed Valuation:

\$5,626,173

Population:

980

Employees:

Full Time:

18

Part Time:

Salaries Paid:

\$63,430

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|-----------|-----------|-----------|
| Beginning Fund Balance for FY 08: | \$289,367 | \$266,951 | \$169,639 |
| Per Capita Beginning Fund Balance: | \$295 | \$666 | \$444 |
| Revenue Collected During FY 08: | \$267,277 | \$254,229 | \$117,702 |
| Expenditures During FY 08: | \$205,506 | \$232,039 | \$106,311 |
| Per Capita Revenue: | \$273 | \$581 | \$283 |
| Per Capita Expenditures: | \$210 | \$540 | \$267 |
| Revenues over (under) Expenditures: | \$61,771 | \$22,190 | \$7,764 |
| Ratio of Fund Balance to Expenditures: | 170.87% | 286.45% | 165.93% |
| Ending Fund Balance for FY 08: | \$351,138 | \$280,303 | \$171,795 |
| Per Capita Ending Fund Balance: | \$358 | \$689 | \$462 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|---------|----------|---------|
| Total Reserved Funds: | \$ | \$2,724 | \$ |
| Total Unreserved Funds: | \$ | \$28,007 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|-----------|-----------|-----------|
| Total Restricted Net Assets: | \$33,004 | \$37,131 | \$ |
| Total Unrestricted Net Assets: | \$318,133 | \$125,617 | \$106,256 |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|------------------|-----------------|
| Outstanding Debt for FY 08: | \$326,622 | \$385,902 | \$36,500 |
| Per Capita Debt: | \$333 | \$841 | \$106 |
| General Obligation Debt over EAV: | 0.00% | 0.38% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|------------------|------------------|
| Beginning Retained Earnings for FY 08: | \$2,065,842 | \$741,992 | \$336,131 |
| Per Capita Beginning Retained Earnings for FY 08: | \$2,108 | \$2,071 | \$745 |
| Revenue Collected During FY 08: | \$656,586 | \$206,165 | \$79,162 |
| Expenditures During FY 08: | \$637,729 | \$201,484 | \$88,676 |
| Per Capita Revenue: | \$670 | \$520 | \$198 |
| Per Capita Expenditures: | \$651 | \$519 | \$219 |
| Operating Income (loss): | \$18,857 | \$4,680 | \$ |
| Ratio of Retained Earnings to Expenditures: | 326.89% | 404.24% | 297.27% |
| Ending Retained Earnings for FY 08: | \$2,084,699 | \$751,204 | \$341,980 |
| Per Capita Ending Retained Earnings: | \$2,127 | \$2,084 | \$759 |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Pleasant Plains Village

Unit Code: 083/090/32

County: SANGAMON

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$817,850

Equalized Assessed Valuation:

\$9,305,704

Population:

777

Employees:

Full Time:

2

Part Time:

9

Salaries Paid:

\$210,158

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|-----------|-----------|-----------|
| Beginning Fund Balance for FY 08: | \$255,393 | \$266,951 | \$169,639 |
| Per Capita Beginning Fund Balance: | \$329 | \$666 | \$444 |
| Revenue Collected During FY 08: | \$267,797 | \$254,229 | \$117,702 |
| Expenditures During FY 08: | \$340,978 | \$232,039 | \$106,311 |
| Per Capita Revenue: | \$345 | \$581 | \$283 |
| Per Capita Expenditures: | \$439 | \$540 | \$267 |
| Revenues over (under) Expenditures: | -\$73,181 | \$22,190 | \$7,764 |
| Ratio of Fund Balance to Expenditures: | 76.31% | 286.45% | 165.93% |
| Ending Fund Balance for FY 08: | \$260,212 | \$280,303 | \$171,795 |
| Per Capita Ending Fund Balance: | \$335 | \$689 | \$462 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|---------|----------|---------|
| Total Reserved Funds: | \$ | \$2,724 | \$ |
| Total Unreserved Funds: | \$ | \$28,007 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|-----------|-----------|-----------|
| Total Restricted Net Assets: | \$90,568 | \$37,131 | \$ |
| Total Unrestricted Net Assets: | \$169,644 | \$125,617 | \$106,256 |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|-----------------|----------------|
| Outstanding Debt for FY 08: | \$942,188 | \$385,902 | \$36,500 |
| Per Capita Debt: | \$1,213 | \$841 | \$106 |
| General Obligation Debt over EAV: | 0.00% | 0.38% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 08: | \$1,413,838 | \$741,992 | \$336,131 |
| Per Capita Beginning Retained Earnings for FY 08: | \$1,820 | \$2,071 | \$745 |
| Revenue Collected During FY 08: | \$1,932,610 | \$206,165 | \$79,162 |
| Expenditures During FY 08: | \$267,169 | \$201,484 | \$88,676 |
| Per Capita Revenue: | \$2,487 | \$520 | \$198 |
| Per Capita Expenditures: | \$344 | \$519 | \$219 |
| Operating Income (loss): | \$1,665,441 | \$4,680 | \$ |
| Ratio of Retained Earnings to Expenditures: | 1152.56% | 404.24% | 297.27% |
| Ending Retained Earnings for FY 08: | \$3,079,279 | \$751,204 | \$341,980 |
| Per Capita Ending Retained Earnings: | \$3,963 | \$2,084 | \$759 |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Plymouth Village**

Unit Code: **034/065/32**

County: **HANCOCK**

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$4,596,650

Equalized Assessed Valuation:

\$1,480,779

Population:

521

Employees:

Full Time:

2

Part Time:

2

Salaries Paid:

\$40,926

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|------------------|------------------|------------------|
| Beginning Fund Balance for FY 08: | \$174,857 | \$266,951 | \$169,639 |
| Per Capita Beginning Fund Balance: | \$336 | \$666 | \$444 |
| Revenue Collected During FY 08: | \$122,985 | \$254,229 | \$117,702 |
| Expenditures During FY 08: | \$88,142 | \$232,039 | \$106,311 |
| Per Capita Revenue: | \$236 | \$581 | \$283 |
| Per Capita Expenditures: | \$169 | \$540 | \$267 |
| Revenues over (under) Expenditures: | \$34,843 | \$22,190 | \$7,764 |
| Ratio of Fund Balance to Expenditures: | 235.64% | 286.45% | 165.93% |
| Ending Fund Balance for FY 08: | \$207,700 | \$280,303 | \$171,795 |
| Per Capita Ending Fund Balance: | \$399 | \$689 | \$462 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$2,724 | \$ |
| Total Unreserved Funds: | \$ | \$28,007 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|------------------|------------------|------------------|
| Total Restricted Net Assets: | \$ | \$37,131 | \$ |
| Total Unrestricted Net Assets: | \$207,734 | \$125,617 | \$106,256 |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|------------------|-----------------|
| Outstanding Debt for FY 08: | \$690,000 | \$385,902 | \$36,500 |
| Per Capita Debt: | \$1,324 | \$841 | \$106 |
| General Obligation Debt over EAV: | 0.00% | 0.38% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|------------------|------------------|------------------|
| Beginning Retained Earnings for FY 08: | \$69,543 | \$741,992 | \$336,131 |
| Per Capita Beginning Retained Earnings for FY 08: | \$133 | \$2,071 | \$745 |
| Revenue Collected During FY 08: | \$157,719 | \$206,165 | \$79,162 |
| Expenditures During FY 08: | \$130,369 | \$201,484 | \$88,676 |
| Per Capita Revenue: | \$303 | \$520 | \$198 |
| Per Capita Expenditures: | \$250 | \$519 | \$219 |
| Operating Income (loss): | \$27,350 | \$4,680 | \$ |
| Ratio of Retained Earnings to Expenditures: | 75.86% | 404.24% | 297.27% |
| Ending Retained Earnings for FY 08: | \$98,893 | \$751,204 | \$341,980 |
| Per Capita Ending Retained Earnings: | \$190 | \$2,084 | \$759 |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Pocahontas Village

Unit Code: 003/035/32

County: BOND

Fiscal Year End:

3/31/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$605,435

Equalized Assessed Valuation:

\$5,387,301

Population:

750

Employees:

Full Time:

4

Part Time:

4

Salaries Paid:

\$149,829

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|-----------|-----------|-----------|
| Beginning Fund Balance for FY 08: | \$412,113 | \$266,951 | \$169,639 |
| Per Capita Beginning Fund Balance: | \$549 | \$666 | \$444 |
| Revenue Collected During FY 08: | \$292,452 | \$254,229 | \$117,702 |
| Expenditures During FY 08: | \$186,041 | \$232,039 | \$106,311 |
| Per Capita Revenue: | \$390 | \$581 | \$283 |
| Per Capita Expenditures: | \$248 | \$540 | \$267 |
| Revenues over (under) Expenditures: | \$106,411 | \$22,190 | \$7,764 |
| Ratio of Fund Balance to Expenditures: | 278.71% | 286.45% | 165.93% |
| Ending Fund Balance for FY 08: | \$518,524 | \$280,303 | \$171,795 |
| Per Capita Ending Fund Balance: | \$691 | \$689 | \$462 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|---------|----------|---------|
| Total Reserved Funds: | \$ | \$2,724 | \$ |
| Total Unreserved Funds: | \$ | \$28,007 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|-----------|-----------|-----------|
| Total Restricted Net Assets: | \$ | \$37,131 | \$ |
| Total Unrestricted Net Assets: | \$518,524 | \$125,617 | \$106,256 |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|------------------|-----------------|
| Outstanding Debt for FY 08: | \$798,000 | \$385,902 | \$36,500 |
| Per Capita Debt: | \$1,064 | \$841 | \$106 |
| General Obligation Debt over EAV: | 0.00% | 0.38% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|------------------|------------------|------------------|
| Beginning Retained Earnings for FY 08: | \$598,952 | \$741,992 | \$336,131 |
| Per Capita Beginning Retained Earnings for FY 08: | \$799 | \$2,071 | \$745 |
| Revenue Collected During FY 08: | \$230,068 | \$206,165 | \$79,162 |
| Expenditures During FY 08: | \$299,487 | \$201,484 | \$88,676 |
| Per Capita Revenue: | \$307 | \$520 | \$198 |
| Per Capita Expenditures: | \$399 | \$519 | \$219 |
| Operating Income (loss): | -\$69,419 | \$4,680 | \$ |
| Ratio of Retained Earnings to Expenditures: | 176.81% | 404.24% | 297.27% |
| Ending Retained Earnings for FY 08: | \$529,533 | \$751,204 | \$341,980 |
| Per Capita Ending Retained Earnings: | \$706 | \$2,084 | \$759 |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Polo City**

Unit Code: **071/050/30**

County: **OGLE**

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$4,435,800

Equalized Assessed Valuation:

\$25,379,205

Population:

2,509

Employees:

Full Time:

10

Part Time:

25

Salaries Paid:

\$507,703

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|--------------------|--------------------|--------------------|
| Beginning Fund Balance for FY 08: | \$1,545,024 | \$3,328,918 | \$1,565,564 |
| Per Capita Beginning Fund Balance: | \$616 | \$548 | \$381 |
| Revenue Collected During FY 08: | \$1,116,061 | \$5,252,094 | \$2,318,995 |
| Expenditures During FY 08: | \$1,152,710 | \$5,218,323 | \$2,340,819 |
| Per Capita Revenue: | \$445 | \$721 | \$564 |
| Per Capita Expenditures: | \$459 | \$706 | \$556 |
| Revenues over (under) Expenditures: | -\$36,649 | \$33,771 | \$35,354 |
| Ratio of Fund Balance to Expenditures: | 132.21% | 87.61% | 68.63% |
| Ending Fund Balance for FY 08: | \$1,523,958 | \$3,304,801 | \$1,545,501 |
| Per Capita Ending Fund Balance: | \$607 | \$554 | \$382 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|-----------|-----------------|-----------|
| Total Reserved Funds: | \$ | \$1,344 | \$ |
| Total Unreserved Funds: | \$ | \$41,086 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|--------------------|--------------------|------------------|
| Total Restricted Net Assets: | \$238,477 | \$1,203,389 | \$223,442 |
| Total Unrestricted Net Assets: | \$1,339,865 | \$1,378,027 | \$727,227 |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|--------------------|--------------------|
| Outstanding Debt for FY 08: | \$848,628 | \$7,762,020 | \$1,837,009 |
| Per Capita Debt: | \$338 | \$1,174 | \$528 |
| General Obligation Debt over EAV: | 2.84% | 1.69% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|--------------------|--------------------|
| Beginning Retained Earnings for FY 08: | \$2,187,112 | \$8,434,882 | \$3,172,836 |
| Per Capita Beginning Retained Earnings for FY 08: | \$872 | \$1,329 | \$992 |
| Revenue Collected During FY 08: | \$734,528 | \$2,601,339 | \$1,061,685 |
| Expenditures During FY 08: | \$647,599 | \$2,427,439 | \$1,076,743 |
| Per Capita Revenue: | \$293 | \$427 | \$282 |
| Per Capita Expenditures: | \$258 | \$403 | \$271 |
| Operating Income (loss): | \$86,929 | \$173,899 | \$13,812 |
| Ratio of Retained Earnings to Expenditures: | 351.15% | 397.74% | 331.71% |
| Ending Retained Earnings for FY 08: | \$2,274,041 | \$8,876,515 | \$3,220,336 |
| Per Capita Ending Retained Earnings: | \$906 | \$1,396 | \$1,067 |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Pontiac City

Unit Code: 053/065/30

County: LIVINGSTON

Fiscal Year End:

3/31/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$17,172,700

Equalized Assessed Valuation:

\$128,836,433

Population:

11,864

Employees:

Full Time:

83

Part Time:

71

Salaries Paid:

\$4,036,824

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|-------------|-------------|-------------|
| Beginning Fund Balance for FY 08: | \$1,126,557 | \$3,328,918 | \$1,565,564 |
| Per Capita Beginning Fund Balance: | \$95 | \$548 | \$381 |
| Revenue Collected During FY 08: | \$7,620,452 | \$5,252,094 | \$2,318,995 |
| Expenditures During FY 08: | \$7,653,915 | \$5,218,323 | \$2,340,819 |
| Per Capita Revenue: | \$642 | \$721 | \$564 |
| Per Capita Expenditures: | \$645 | \$706 | \$556 |
| Revenues over (under) Expenditures: | -\$33,463 | \$33,771 | \$35,354 |
| Ratio of Fund Balance to Expenditures: | 15.98% | 87.61% | 68.63% |
| Ending Fund Balance for FY 08: | \$1,223,094 | \$3,304,801 | \$1,545,501 |
| Per Capita Ending Fund Balance: | \$103 | \$554 | \$382 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|-------------|----------|---------|
| Total Reserved Funds: | \$ | \$1,344 | \$ |
| Total Unreserved Funds: | \$1,223,094 | \$41,086 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|---------|-------------|-----------|
| Total Restricted Net Assets: | \$ | \$1,203,389 | \$223,442 |
| Total Unrestricted Net Assets: | \$ | \$1,378,027 | \$727,227 |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|--------------------|--------------------|--------------------|
| Outstanding Debt for FY 08: | \$2,478,065 | \$7,762,020 | \$1,837,009 |
| Per Capita Debt: | \$209 | \$1,174 | \$528 |
| General Obligation Debt over EAV: | 0.00% | 1.69% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|--------------------|--------------------|
| Beginning Retained Earnings for FY 08: | \$9,511,048 | \$8,434,882 | \$3,172,836 |
| Per Capita Beginning Retained Earnings for FY 08: | \$802 | \$1,329 | \$992 |
| Revenue Collected During FY 08: | \$1,827,713 | \$2,601,339 | \$1,061,685 |
| Expenditures During FY 08: | \$1,544,616 | \$2,427,439 | \$1,076,743 |
| Per Capita Revenue: | \$154 | \$427 | \$282 |
| Per Capita Expenditures: | \$130 | \$403 | \$271 |
| Operating Income (loss): | \$283,097 | \$173,899 | \$13,812 |
| Ratio of Retained Earnings to Expenditures: | 629.55% | 397.74% | 331.71% |
| Ending Retained Earnings for FY 08: | \$9,724,145 | \$8,876,515 | \$3,220,336 |
| Per Capita Ending Retained Earnings: | \$820 | \$1,396 | \$1,067 |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Pontoon Beach Village**

Unit Code: **057/095/32**

County: **MADISON**

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$6,904,371

Equalized Assessed Valuation:

\$66,105,793

Population:

6,068

Employees:

Full Time:

22

Part Time:

33

Salaries Paid:

\$1,448,391

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|--------------------|--------------------|--------------------|
| Beginning Fund Balance for FY 08: | \$2,443,028 | \$3,328,918 | \$1,565,564 |
| Per Capita Beginning Fund Balance: | \$403 | \$548 | \$381 |
| Revenue Collected During FY 08: | \$5,148,589 | \$5,252,094 | \$2,318,995 |
| Expenditures During FY 08: | \$5,426,870 | \$5,218,323 | \$2,340,819 |
| Per Capita Revenue: | \$848 | \$721 | \$564 |
| Per Capita Expenditures: | \$894 | \$706 | \$556 |
| Revenues over (under) Expenditures: | -\$278,281 | \$33,771 | \$35,354 |
| Ratio of Fund Balance to Expenditures: | 39.89% | 87.61% | 68.63% |
| Ending Fund Balance for FY 08: | \$2,164,747 | \$3,304,801 | \$1,545,501 |
| Per Capita Ending Fund Balance: | \$357 | \$554 | \$382 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$1,344 | \$ |
| Total Unreserved Funds: | \$ | \$41,086 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|--------------------|--------------------|------------------|
| Total Restricted Net Assets: | \$2,186,409 | \$1,203,389 | \$223,442 |
| Total Unrestricted Net Assets: | \$393,865 | \$1,378,027 | \$727,227 |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 08: | \$ | \$7,762,020 | \$1,837,009 |
| Per Capita Debt: | \$ | \$1,174 | \$528 |
| General Obligation Debt over EAV: | 0.00% | 1.69% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 08: | \$ | \$8,434,882 | \$3,172,836 |
| Per Capita Beginning Retained Earnings for FY 08: | \$ | \$1,329 | \$992 |
| Revenue Collected During FY 08: | \$ | \$2,601,339 | \$1,061,685 |
| Expenditures During FY 08: | \$ | \$2,427,439 | \$1,076,743 |
| Per Capita Revenue: | \$ | \$427 | \$282 |
| Per Capita Expenditures: | \$ | \$403 | \$271 |
| Operating Income (loss): | \$ | \$173,899 | \$13,812 |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 397.74% | 331.71% |
| Ending Retained Earnings for FY 08: | \$ | \$8,876,515 | \$3,220,336 |
| Per Capita Ending Retained Earnings: | \$ | \$1,396 | \$1,067 |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Pontoosuc Village**

Unit Code: **034/070/32**

County: **HANCOCK**

Fiscal Year End:

12/31/2008

Accounting Method:

Cash

Appropriation or Budget:

\$34,030

Equalized Assessed Valuation:

\$1,028,581

Population:

159

Employees:

Full Time:

Part Time:

9

Salaries Paid:

\$5,116

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|------------------|------------------|------------------|
| Beginning Fund Balance for FY 08: | \$87,290 | \$266,951 | \$169,639 |
| Per Capita Beginning Fund Balance: | \$549 | \$666 | \$444 |
| Revenue Collected During FY 08: | \$49,603 | \$254,229 | \$117,702 |
| Expenditures During FY 08: | \$34,891 | \$232,039 | \$106,311 |
| Per Capita Revenue: | \$312 | \$581 | \$283 |
| Per Capita Expenditures: | \$219 | \$540 | \$267 |
| Revenues over (under) Expenditures: | \$14,712 | \$22,190 | \$7,764 |
| Ratio of Fund Balance to Expenditures: | 292.34% | 286.45% | 165.93% |
| Ending Fund Balance for FY 08: | \$102,002 | \$280,303 | \$171,795 |
| Per Capita Ending Fund Balance: | \$642 | \$689 | \$462 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|------------------|-----------------|-----------|
| Total Reserved Funds: | \$ | \$2,724 | \$ |
| Total Unreserved Funds: | \$102,002 | \$28,007 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|-----------|------------------|------------------|
| Total Restricted Net Assets: | \$ | \$37,131 | \$ |
| Total Unrestricted Net Assets: | \$ | \$125,617 | \$106,256 |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 08: | \$ | \$385,902 | \$36,500 |
| Per Capita Debt: | \$ | \$841 | \$106 |
| General Obligation Debt over EAV: | 0.00% | 0.38% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 08: | \$ | \$741,992 | \$336,131 |
| Per Capita Beginning Retained Earnings for FY 08: | \$ | \$2,071 | \$745 |
| Revenue Collected During FY 08: | \$ | \$206,165 | \$79,162 |
| Expenditures During FY 08: | \$ | \$201,484 | \$88,676 |
| Per Capita Revenue: | \$ | \$520 | \$198 |
| Per Capita Expenditures: | \$ | \$519 | \$219 |
| Operating Income (loss): | \$ | \$4,680 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 404.24% | 297.27% |
| Ending Retained Earnings for FY 08: | \$ | \$751,204 | \$341,980 |
| Per Capita Ending Retained Earnings: | \$ | \$2,084 | \$759 |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Poplar Grove Village**

Unit Code: **004/020/32**

County: **BOONE**

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$3,920,700

Equalized Assessed Valuation:

\$11,805,410

Population:

4,000

Employees:

Full Time:

7

Part Time:

1

Salaries Paid:

\$378,796

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|--------------------|--------------------|--------------------|
| Beginning Fund Balance for FY 08: | \$151,463 | \$3,328,918 | \$1,565,564 |
| Per Capita Beginning Fund Balance: | \$38 | \$548 | \$381 |
| Revenue Collected During FY 08: | \$2,318,995 | \$5,252,094 | \$2,318,995 |
| Expenditures During FY 08: | \$2,757,270 | \$5,218,323 | \$2,340,819 |
| Per Capita Revenue: | \$580 | \$721 | \$564 |
| Per Capita Expenditures: | \$689 | \$706 | \$556 |
| Revenues over (under) Expenditures: | -\$438,275 | \$33,771 | \$35,354 |
| Ratio of Fund Balance to Expenditures: | 32.35% | 87.61% | 68.63% |
| Ending Fund Balance for FY 08: | \$892,094 | \$3,304,801 | \$1,545,501 |
| Per Capita Ending Fund Balance: | \$223 | \$554 | \$382 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$1,344 | \$ |
| Total Unreserved Funds: | \$ | \$41,086 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|------------------|--------------------|------------------|
| Total Restricted Net Assets: | \$ | \$1,203,389 | \$223,442 |
| Total Unrestricted Net Assets: | \$951,643 | \$1,378,027 | \$727,227 |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|---------------------|--------------------|--------------------|
| Outstanding Debt for FY 08: | \$13,038,195 | \$7,762,020 | \$1,837,009 |
| Per Capita Debt: | \$3,260 | \$1,174 | \$528 |
| General Obligation Debt over EAV: | 0.00% | 1.69% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|--------------------|--------------------|
| Beginning Retained Earnings for FY 08: | \$2,135,253 | \$8,434,882 | \$3,172,836 |
| Per Capita Beginning Retained Earnings for FY 08: | \$534 | \$1,329 | \$992 |
| Revenue Collected During FY 08: | \$1,635,666 | \$2,601,339 | \$1,061,685 |
| Expenditures During FY 08: | \$1,446,570 | \$2,427,439 | \$1,076,743 |
| Per Capita Revenue: | \$409 | \$427 | \$282 |
| Per Capita Expenditures: | \$362 | \$403 | \$271 |
| Operating Income (loss): | \$189,096 | \$173,899 | \$13,812 |
| Ratio of Retained Earnings to Expenditures: | 85.17% | 397.74% | 331.71% |
| Ending Retained Earnings for FY 08: | \$1,232,103 | \$8,876,515 | \$3,220,336 |
| Per Capita Ending Retained Earnings: | \$308 | \$1,396 | \$1,067 |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Port Barrington Village

Unit Code: 063/030/32

County: MCHENRY

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$892,700

Equalized Assessed Valuation:

\$64,015,313

Population:

1,000

Employees:

Full Time:

2

Part Time:

7

Salaries Paid:

\$249,815

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|-----------|-----------|-----------|
| Beginning Fund Balance for FY 08: | \$827,085 | \$266,951 | \$169,639 |
| Per Capita Beginning Fund Balance: | \$827 | \$666 | \$444 |
| Revenue Collected During FY 08: | \$660,954 | \$254,229 | \$117,702 |
| Expenditures During FY 08: | \$586,758 | \$232,039 | \$106,311 |
| Per Capita Revenue: | \$661 | \$581 | \$283 |
| Per Capita Expenditures: | \$587 | \$540 | \$267 |
| Revenues over (under) Expenditures: | \$74,196 | \$22,190 | \$7,764 |
| Ratio of Fund Balance to Expenditures: | 153.60% | 286.45% | 165.93% |
| Ending Fund Balance for FY 08: | \$901,281 | \$280,303 | \$171,795 |
| Per Capita Ending Fund Balance: | \$901 | \$689 | \$462 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|---------|----------|---------|
| Total Reserved Funds: | \$ | \$2,724 | \$ |
| Total Unreserved Funds: | \$ | \$28,007 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|-----------|-----------|-----------|
| Total Restricted Net Assets: | \$150,031 | \$37,131 | \$ |
| Total Unrestricted Net Assets: | \$805,024 | \$125,617 | \$106,256 |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|------------------|-----------------|
| Outstanding Debt for FY 08: | \$878,374 | \$385,902 | \$36,500 |
| Per Capita Debt: | \$878 | \$841 | \$106 |
| General Obligation Debt over EAV: | 0.00% | 0.38% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|------------------|------------------|
| Beginning Retained Earnings for FY 08: | \$ | \$741,992 | \$336,131 |
| Per Capita Beginning Retained Earnings for FY 08: | \$ | \$2,071 | \$745 |
| Revenue Collected During FY 08: | \$ | \$206,165 | \$79,162 |
| Expenditures During FY 08: | \$ | \$201,484 | \$88,676 |
| Per Capita Revenue: | \$ | \$520 | \$198 |
| Per Capita Expenditures: | \$ | \$519 | \$219 |
| Operating Income (loss): | \$ | \$4,680 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 404.24% | 297.27% |
| Ending Retained Earnings for FY 08: | \$ | \$751,204 | \$341,980 |
| Per Capita Ending Retained Earnings: | \$ | \$2,084 | \$759 |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Port Byron Village

Unit Code: 081/060/32 County: ROCK ISLAN

Fiscal Year End: 3/31/2008

Accounting Method: Modified Accrual

Appropriation or Budget: \$1,671,764

Equalized Assessed Valuation: \$26,548,739

Population: 1,600

Employees:

Full Time: 3

Part Time: 52

Salaries Paid: \$262,323

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|-------------|-------------|-------------|
| Beginning Fund Balance for FY 08: | \$424,634 | \$3,328,918 | \$1,565,564 |
| Per Capita Beginning Fund Balance: | \$265 | \$548 | \$381 |
| Revenue Collected During FY 08: | \$1,131,700 | \$5,252,094 | \$2,318,995 |
| Expenditures During FY 08: | \$1,011,601 | \$5,218,323 | \$2,340,819 |
| Per Capita Revenue: | \$707 | \$721 | \$564 |
| Per Capita Expenditures: | \$632 | \$706 | \$556 |
| Revenues over (under) Expenditures: | \$120,099 | \$33,771 | \$35,354 |
| Ratio of Fund Balance to Expenditures: | 33.39% | 87.61% | 68.63% |
| Ending Fund Balance for FY 08: | \$337,734 | \$3,304,801 | \$1,545,501 |
| Per Capita Ending Fund Balance: | \$211 | \$554 | \$382 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|---------|----------|---------|
| Total Reserved Funds: | \$ | \$1,344 | \$ |
| Total Unreserved Funds: | \$ | \$41,086 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|-----------|-------------|-----------|
| Total Restricted Net Assets: | \$94,334 | \$1,203,389 | \$223,442 |
| Total Unrestricted Net Assets: | \$243,400 | \$1,378,027 | \$727,227 |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|--------------------|--------------------|--------------------|
| Outstanding Debt for FY 08: | \$1,210,706 | \$7,762,020 | \$1,837,009 |
| Per Capita Debt: | \$757 | \$1,174 | \$528 |
| General Obligation Debt over EAV: | 0.00% | 1.69% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|------------------|--------------------|--------------------|
| Beginning Retained Earnings for FY 08: | \$265,705 | \$8,434,882 | \$3,172,836 |
| Per Capita Beginning Retained Earnings for FY 08: | \$166 | \$1,329 | \$992 |
| Revenue Collected During FY 08: | \$775,116 | \$2,601,339 | \$1,061,685 |
| Expenditures During FY 08: | \$478,524 | \$2,427,439 | \$1,076,743 |
| Per Capita Revenue: | \$484 | \$427 | \$282 |
| Per Capita Expenditures: | \$299 | \$403 | \$271 |
| Operating Income (loss): | \$296,592 | \$173,899 | \$13,812 |
| Ratio of Retained Earnings to Expenditures: | 160.76% | 397.74% | 331.71% |
| Ending Retained Earnings for FY 08: | \$769,296 | \$8,876,515 | \$3,220,336 |
| Per Capita Ending Retained Earnings: | \$481 | \$1,396 | \$1,067 |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Posen City**

Unit Code: **016/465/30**

County: **COOK**

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$5,237,455

Equalized Assessed Valuation:

\$68,593,128

Population:

4,929

Employees:

Full Time:

29

Part Time:

73

Salaries Paid:

\$1,967,439

Blended Component Units

Number Submitted = 2

Fire Pension

Police Pension

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|--------------------|--------------------|--------------------|
| Beginning Fund Balance for FY 08: | \$3,600,665 | \$3,328,918 | \$1,565,564 |
| Per Capita Beginning Fund Balance: | \$731 | \$548 | \$381 |
| Revenue Collected During FY 08: | \$4,599,253 | \$5,252,094 | \$2,318,995 |
| Expenditures During FY 08: | \$5,510,109 | \$5,218,323 | \$2,340,819 |
| Per Capita Revenue: | \$933 | \$721 | \$564 |
| Per Capita Expenditures: | \$1,118 | \$706 | \$556 |
| Revenues over (under) Expenditures: | -\$910,856 | \$33,771 | \$35,354 |
| Ratio of Fund Balance to Expenditures: | 48.29% | 87.61% | 68.63% |
| Ending Fund Balance for FY 08: | \$2,661,069 | \$3,304,801 | \$1,545,501 |
| Per Capita Ending Fund Balance: | \$540 | \$554 | \$382 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|-----------|-----------------|-----------|
| Total Reserved Funds: | \$ | \$1,344 | \$ |
| Total Unreserved Funds: | \$ | \$41,086 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|--------------------|--------------------|------------------|
| Total Restricted Net Assets: | \$936,845 | \$1,203,389 | \$223,442 |
| Total Unrestricted Net Assets: | \$2,281,510 | \$1,378,027 | \$727,227 |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|--------------------|--------------------|--------------------|
| Outstanding Debt for FY 08: | \$2,631,736 | \$7,762,020 | \$1,837,009 |
| Per Capita Debt: | \$534 | \$1,174 | \$528 |
| General Obligation Debt over EAV: | 3.31% | 1.69% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|--------------------|--------------------|
| Beginning Retained Earnings for FY 08: | \$2,200,174 | \$8,434,882 | \$3,172,836 |
| Per Capita Beginning Retained Earnings for FY 08: | \$446 | \$1,329 | \$992 |
| Revenue Collected During FY 08: | \$1,291,440 | \$2,601,339 | \$1,061,685 |
| Expenditures During FY 08: | \$1,192,733 | \$2,427,439 | \$1,076,743 |
| Per Capita Revenue: | \$262 | \$427 | \$282 |
| Per Capita Expenditures: | \$242 | \$403 | \$271 |
| Operating Income (loss): | \$98,707 | \$173,899 | \$13,812 |
| Ratio of Retained Earnings to Expenditures: | 192.74% | 397.74% | 331.71% |
| Ending Retained Earnings for FY 08: | \$2,298,881 | \$8,876,515 | \$3,220,336 |
| Per Capita Ending Retained Earnings: | \$466 | \$1,396 | \$1,067 |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Potomac Village

Unit Code: 092/075/32

County: VERMILION

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$472,379

Equalized Assessed Valuation:

\$4,355,463

Population:

753

Employees:

Full Time:

5

Part Time:

3

Salaries Paid:

\$111,469

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|-----------|-----------|-----------|
| Beginning Fund Balance for FY 08: | \$225,611 | \$266,951 | \$169,639 |
| Per Capita Beginning Fund Balance: | \$300 | \$666 | \$444 |
| Revenue Collected During FY 08: | \$235,188 | \$254,229 | \$117,702 |
| Expenditures During FY 08: | \$233,434 | \$232,039 | \$106,311 |
| Per Capita Revenue: | \$312 | \$581 | \$283 |
| Per Capita Expenditures: | \$310 | \$540 | \$267 |
| Revenues over (under) Expenditures: | \$1,754 | \$22,190 | \$7,764 |
| Ratio of Fund Balance to Expenditures: | 84.58% | 286.45% | 165.93% |
| Ending Fund Balance for FY 08: | \$197,437 | \$280,303 | \$171,795 |
| Per Capita Ending Fund Balance: | \$262 | \$689 | \$462 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|---------|----------|---------|
| Total Reserved Funds: | \$ | \$2,724 | \$ |
| Total Unreserved Funds: | \$ | \$28,007 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|-----------|-----------|-----------|
| Total Restricted Net Assets: | \$58,793 | \$37,131 | \$ |
| Total Unrestricted Net Assets: | \$160,859 | \$125,617 | \$106,256 |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|------------------|-----------------|
| Outstanding Debt for FY 08: | \$837,500 | \$385,902 | \$36,500 |
| Per Capita Debt: | \$1,112 | \$841 | \$106 |
| General Obligation Debt over EAV: | 6.08% | 0.38% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|------------------|------------------|
| Beginning Retained Earnings for FY 08: | \$1,654,614 | \$741,992 | \$336,131 |
| Per Capita Beginning Retained Earnings for FY 08: | \$2,197 | \$2,071 | \$745 |
| Revenue Collected During FY 08: | \$168,775 | \$206,165 | \$79,162 |
| Expenditures During FY 08: | \$253,771 | \$201,484 | \$88,676 |
| Per Capita Revenue: | \$224 | \$520 | \$198 |
| Per Capita Expenditures: | \$337 | \$519 | \$219 |
| Operating Income (loss): | -\$84,996 | \$4,680 | \$ |
| Ratio of Retained Earnings to Expenditures: | 618.89% | 404.24% | 297.27% |
| Ending Retained Earnings for FY 08: | \$1,570,572 | \$751,204 | \$341,980 |
| Per Capita Ending Retained Earnings: | \$2,086 | \$2,084 | \$759 |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Prairie City Village**

Unit Code: **062/045/32**

County: **MCDONOUGH**

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$340,788

Equalized Assessed Valuation:

\$1,309,422

Population:

461

Employees:

Full Time:

Part Time:

6

Salaries Paid:

\$21,416

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|------------------|------------------|------------------|
| Beginning Fund Balance for FY 08: | \$182,855 | \$266,951 | \$169,639 |
| Per Capita Beginning Fund Balance: | \$397 | \$666 | \$444 |
| Revenue Collected During FY 08: | \$92,821 | \$254,229 | \$117,702 |
| Expenditures During FY 08: | \$109,920 | \$232,039 | \$106,311 |
| Per Capita Revenue: | \$201 | \$581 | \$283 |
| Per Capita Expenditures: | \$238 | \$540 | \$267 |
| Revenues over (under) Expenditures: | -\$17,099 | \$22,190 | \$7,764 |
| Ratio of Fund Balance to Expenditures: | 134.83% | 286.45% | 165.93% |
| Ending Fund Balance for FY 08: | \$148,206 | \$280,303 | \$171,795 |
| Per Capita Ending Fund Balance: | \$321 | \$689 | \$462 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$2,724 | \$ |
| Total Unreserved Funds: | \$ | \$28,007 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|------------------|------------------|------------------|
| Total Restricted Net Assets: | \$ | \$37,131 | \$ |
| Total Unrestricted Net Assets: | \$148,206 | \$125,617 | \$106,256 |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|-----------------|----------------|
| Outstanding Debt for FY 08: | \$900,000 | \$385,902 | \$36,500 |
| Per Capita Debt: | \$1,952 | \$841 | \$106 |
| General Obligation Debt over EAV: | 0.00% | 0.38% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 08: | \$1,470,779 | \$741,992 | \$336,131 |
| Per Capita Beginning Retained Earnings for FY 08: | \$3,190 | \$2,071 | \$745 |
| Revenue Collected During FY 08: | \$173,810 | \$206,165 | \$79,162 |
| Expenditures During FY 08: | \$182,024 | \$201,484 | \$88,676 |
| Per Capita Revenue: | \$377 | \$520 | \$198 |
| Per Capita Expenditures: | \$395 | \$519 | \$219 |
| Operating Income (loss): | -\$8,214 | \$4,680 | \$ |
| Ratio of Retained Earnings to Expenditures: | 813.14% | 404.24% | 297.27% |
| Ending Retained Earnings for FY 08: | \$1,480,115 | \$751,204 | \$341,980 |
| Per Capita Ending Retained Earnings: | \$3,211 | \$2,084 | \$759 |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Prairie Du Rocher Village**

Unit Code: **079/045/32**

County: **RANDOLPH**

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$1,039,185

Equalized Assessed Valuation:

\$3,740,402

Population:

613

Employees:

Full Time:

1

Part Time:

4

Salaries Paid:

\$74,918

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|------------------|------------------|------------------|
| Beginning Fund Balance for FY 08: | \$551,627 | \$266,951 | \$169,639 |
| Per Capita Beginning Fund Balance: | \$900 | \$666 | \$444 |
| Revenue Collected During FY 08: | \$220,829 | \$254,229 | \$117,702 |
| Expenditures During FY 08: | \$185,334 | \$232,039 | \$106,311 |
| Per Capita Revenue: | \$360 | \$581 | \$283 |
| Per Capita Expenditures: | \$302 | \$540 | \$267 |
| Revenues over (under) Expenditures: | \$35,495 | \$22,190 | \$7,764 |
| Ratio of Fund Balance to Expenditures: | 315.37% | 286.45% | 165.93% |
| Ending Fund Balance for FY 08: | \$584,481 | \$280,303 | \$171,795 |
| Per Capita Ending Fund Balance: | \$953 | \$689 | \$462 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$2,724 | \$ |
| Total Unreserved Funds: | \$ | \$28,007 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|------------------|------------------|------------------|
| Total Restricted Net Assets: | \$ | \$37,131 | \$ |
| Total Unrestricted Net Assets: | \$588,495 | \$125,617 | \$106,256 |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|------------------|-----------------|
| Outstanding Debt for FY 08: | \$394,000 | \$385,902 | \$36,500 |
| Per Capita Debt: | \$643 | \$841 | \$106 |
| General Obligation Debt over EAV: | 0.00% | 0.38% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|------------------|------------------|
| Beginning Retained Earnings for FY 08: | \$1,058,673 | \$741,992 | \$336,131 |
| Per Capita Beginning Retained Earnings for FY 08: | \$1,727 | \$2,071 | \$745 |
| Revenue Collected During FY 08: | \$191,260 | \$206,165 | \$79,162 |
| Expenditures During FY 08: | \$136,802 | \$201,484 | \$88,676 |
| Per Capita Revenue: | \$312 | \$520 | \$198 |
| Per Capita Expenditures: | \$223 | \$519 | \$219 |
| Operating Income (loss): | \$54,458 | \$4,680 | \$ |
| Ratio of Retained Earnings to Expenditures: | 818.14% | 404.24% | 297.27% |
| Ending Retained Earnings for FY 08: | \$1,119,228 | \$751,204 | \$341,980 |
| Per Capita Ending Retained Earnings: | \$1,826 | \$2,084 | \$759 |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Prairie Grove Village**

Unit Code: **063/092/32**

County: **MCHENRY**

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$2,439,992

Equalized Assessed Valuation:

\$104,221,168

Population:

1,718

Employees:

Full Time:

4

Part Time:

16

Salaries Paid:

\$501,880

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|--------------------|--------------------|--------------------|
| Beginning Fund Balance for FY 08: | \$353,278 | \$3,328,918 | \$1,565,564 |
| Per Capita Beginning Fund Balance: | \$206 | \$548 | \$381 |
| Revenue Collected During FY 08: | \$1,310,522 | \$5,252,094 | \$2,318,995 |
| Expenditures During FY 08: | \$1,129,752 | \$5,218,323 | \$2,340,819 |
| Per Capita Revenue: | \$763 | \$721 | \$564 |
| Per Capita Expenditures: | \$658 | \$706 | \$556 |
| Revenues over (under) Expenditures: | \$180,770 | \$33,771 | \$35,354 |
| Ratio of Fund Balance to Expenditures: | 48.22% | 87.61% | 68.63% |
| Ending Fund Balance for FY 08: | \$544,725 | \$3,304,801 | \$1,545,501 |
| Per Capita Ending Fund Balance: | \$317 | \$554 | \$382 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$1,344 | \$ |
| Total Unreserved Funds: | \$ | \$41,086 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|------------------|--------------------|------------------|
| Total Restricted Net Assets: | \$147 | \$1,203,389 | \$223,442 |
| Total Unrestricted Net Assets: | \$544,578 | \$1,378,027 | \$727,227 |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|-----------------|----------------|
| Outstanding Debt for FY 08: | \$171,465 | \$7,762,020 | \$1,837,009 |
| Per Capita Debt: | \$100 | \$1,174 | \$528 |
| General Obligation Debt over EAV: | 0.00% | 1.69% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 08: | \$ | \$8,434,882 | \$3,172,836 |
| Per Capita Beginning Retained Earnings for FY 08: | \$ | \$1,329 | \$992 |
| Revenue Collected During FY 08: | \$ | \$2,601,339 | \$1,061,685 |
| Expenditures During FY 08: | \$ | \$2,427,439 | \$1,076,743 |
| Per Capita Revenue: | \$ | \$427 | \$282 |
| Per Capita Expenditures: | \$ | \$403 | \$271 |
| Operating Income (loss): | \$ | \$173,899 | \$13,812 |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 397.74% | 331.71% |
| Ending Retained Earnings for FY 08: | \$ | \$8,876,515 | \$3,220,336 |
| Per Capita Ending Retained Earnings: | \$ | \$1,396 | \$1,067 |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Princeton City**

Unit Code: **006/090/30** County: **BUREAU**

Fiscal Year End: **4/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$59,591,325**

Equalized Assessed Valuation: **\$138,429,181**

Population: **7,501**

Employees:

Full Time: **432**

Part Time: **58**

Salaries Paid: **\$17,789,681**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|---------------------|--------------------|--------------------|
| Beginning Fund Balance for FY 08: | \$42,514,055 | \$3,328,918 | \$1,565,564 |
| Per Capita Beginning Fund Balance: | \$5,668 | \$548 | \$381 |
| Revenue Collected During FY 08: | \$10,510,650 | \$5,252,094 | \$2,318,995 |
| Expenditures During FY 08: | \$12,926,173 | \$5,218,323 | \$2,340,819 |
| Per Capita Revenue: | \$1,401 | \$721 | \$564 |
| Per Capita Expenditures: | \$1,723 | \$706 | \$556 |
| Revenues over (under) Expenditures: | -\$2,415,523 | \$33,771 | \$35,354 |
| Ratio of Fund Balance to Expenditures: | 320.38% | 87.61% | 68.63% |
| Ending Fund Balance for FY 08: | \$41,412,527 | \$3,304,801 | \$1,545,501 |
| Per Capita Ending Fund Balance: | \$5,521 | \$554 | \$382 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|-----------|-----------------|-----------|
| Total Reserved Funds: | \$ | \$1,344 | \$ |
| Total Unreserved Funds: | \$ | \$41,086 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|---------------------|--------------------|------------------|
| Total Restricted Net Assets: | \$1,328,068 | \$1,203,389 | \$223,442 |
| Total Unrestricted Net Assets: | -\$1,831,820 | \$1,378,027 | \$727,227 |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|---------------------|--------------------|--------------------|
| Outstanding Debt for FY 08: | \$11,320,521 | \$7,762,020 | \$1,837,009 |
| Per Capita Debt: | \$1,509 | \$1,174 | \$528 |
| General Obligation Debt over EAV: | 0.00% | 1.69% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|---------------------|--------------------|--------------------|
| Beginning Retained Earnings for FY 08: | \$25,582,688 | \$8,434,882 | \$3,172,836 |
| Per Capita Beginning Retained Earnings for FY 08: | \$3,411 | \$1,329 | \$992 |
| Revenue Collected During FY 08: | \$10,393,286 | \$2,601,339 | \$1,061,685 |
| Expenditures During FY 08: | \$10,883,998 | \$2,427,439 | \$1,076,743 |
| Per Capita Revenue: | \$1,386 | \$427 | \$282 |
| Per Capita Expenditures: | \$1,451 | \$403 | \$271 |
| Operating Income (loss): | -\$490,712 | \$173,899 | \$13,812 |
| Ratio of Retained Earnings to Expenditures: | 231.60% | 397.74% | 331.71% |
| Ending Retained Earnings for FY 08: | \$25,207,044 | \$8,876,515 | \$3,220,336 |
| Per Capita Ending Retained Earnings: | \$3,360 | \$1,396 | \$1,067 |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Princeville Village**

Unit Code: **072/075/32**

County: **PEORIA**

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$2,586,106

Equalized Assessed Valuation:

\$22,593,823

Population:

1,621

Employees:

Full Time:

5

Part Time:

2

Salaries Paid:

\$228,137

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|------------------|--------------------|--------------------|
| Beginning Fund Balance for FY 08: | \$664,930 | \$3,328,918 | \$1,565,564 |
| Per Capita Beginning Fund Balance: | \$410 | \$548 | \$381 |
| Revenue Collected During FY 08: | \$977,652 | \$5,252,094 | \$2,318,995 |
| Expenditures During FY 08: | \$908,936 | \$5,218,323 | \$2,340,819 |
| Per Capita Revenue: | \$603 | \$721 | \$564 |
| Per Capita Expenditures: | \$561 | \$706 | \$556 |
| Revenues over (under) Expenditures: | \$68,716 | \$33,771 | \$35,354 |
| Ratio of Fund Balance to Expenditures: | 78.84% | 87.61% | 68.63% |
| Ending Fund Balance for FY 08: | \$716,646 | \$3,304,801 | \$1,545,501 |
| Per Capita Ending Fund Balance: | \$442 | \$554 | \$382 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$1,344 | \$ |
| Total Unreserved Funds: | \$ | \$41,086 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|------------------|--------------------|------------------|
| Total Restricted Net Assets: | \$725,960 | \$1,203,389 | \$223,442 |
| Total Unrestricted Net Assets: | -\$9,314 | \$1,378,027 | \$727,227 |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|--------------------|--------------------|--------------------|
| Outstanding Debt for FY 08: | \$1,837,009 | \$7,762,020 | \$1,837,009 |
| Per Capita Debt: | \$1,133 | \$1,174 | \$528 |
| General Obligation Debt over EAV: | 0.00% | 1.69% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|--------------------|--------------------|
| Beginning Retained Earnings for FY 08: | \$1,524,751 | \$8,434,882 | \$3,172,836 |
| Per Capita Beginning Retained Earnings for FY 08: | \$941 | \$1,329 | \$992 |
| Revenue Collected During FY 08: | \$705,432 | \$2,601,339 | \$1,061,685 |
| Expenditures During FY 08: | \$719,012 | \$2,427,439 | \$1,076,743 |
| Per Capita Revenue: | \$435 | \$427 | \$282 |
| Per Capita Expenditures: | \$444 | \$403 | \$271 |
| Operating Income (loss): | -\$13,580 | \$173,899 | \$13,812 |
| Ratio of Retained Earnings to Expenditures: | 212.54% | 397.74% | 331.71% |
| Ending Retained Earnings for FY 08: | \$1,528,171 | \$8,876,515 | \$3,220,336 |
| Per Capita Ending Retained Earnings: | \$943 | \$1,396 | \$1,067 |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Prophetstown City**

Unit Code: **098/045/30**

County: **WHITESIDE**

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$1,457,519

Equalized Assessed Valuation:

\$17,846,803

Population:

2,100

Employees:

Full Time:

8

Part Time:

10

Salaries Paid:

\$360,932

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|--------------------|--------------------|--------------------|
| Beginning Fund Balance for FY 08: | \$444,530 | \$3,328,918 | \$1,565,564 |
| Per Capita Beginning Fund Balance: | \$212 | \$548 | \$381 |
| Revenue Collected During FY 08: | \$1,155,389 | \$5,252,094 | \$2,318,995 |
| Expenditures During FY 08: | \$1,390,004 | \$5,218,323 | \$2,340,819 |
| Per Capita Revenue: | \$550 | \$721 | \$564 |
| Per Capita Expenditures: | \$662 | \$706 | \$556 |
| Revenues over (under) Expenditures: | -\$234,615 | \$33,771 | \$35,354 |
| Ratio of Fund Balance to Expenditures: | 25.89% | 87.61% | 68.63% |
| Ending Fund Balance for FY 08: | \$359,915 | \$3,304,801 | \$1,545,501 |
| Per Capita Ending Fund Balance: | \$171 | \$554 | \$382 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|------------------|-----------------|-----------|
| Total Reserved Funds: | \$ | \$1,344 | \$ |
| Total Unreserved Funds: | \$359,915 | \$41,086 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|-----------|--------------------|------------------|
| Total Restricted Net Assets: | \$ | \$1,203,389 | \$223,442 |
| Total Unrestricted Net Assets: | \$ | \$1,378,027 | \$727,227 |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|--------------------|--------------------|
| Outstanding Debt for FY 08: | \$253,722 | \$7,762,020 | \$1,837,009 |
| Per Capita Debt: | \$121 | \$1,174 | \$528 |
| General Obligation Debt over EAV: | 0.00% | 1.69% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|-------------------|--------------------|--------------------|
| Beginning Retained Earnings for FY 08: | \$120,555 | \$8,434,882 | \$3,172,836 |
| Per Capita Beginning Retained Earnings for FY 08: | \$57 | \$1,329 | \$992 |
| Revenue Collected During FY 08: | \$206,852 | \$2,601,339 | \$1,061,685 |
| Expenditures During FY 08: | \$307,693 | \$2,427,439 | \$1,076,743 |
| Per Capita Revenue: | \$99 | \$427 | \$282 |
| Per Capita Expenditures: | \$147 | \$403 | \$271 |
| Operating Income (loss): | -\$100,841 | \$173,899 | \$13,812 |
| Ratio of Retained Earnings to Expenditures: | 6.41% | 397.74% | 331.71% |
| Ending Retained Earnings for FY 08: | \$19,714 | \$8,876,515 | \$3,220,336 |
| Per Capita Ending Retained Earnings: | \$9 | \$1,396 | \$1,067 |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Prospect Heights City

Unit Code: 016/467/30

County: COOK

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$16,730,378

Equalized Assessed Valuation:

\$529,056,846

Population:

17,081

Employees:

Full Time:

50

Part Time:

32

Salaries Paid:

\$4,027,909

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|-------------|-------------|-------------|
| Beginning Fund Balance for FY 08: | \$5,708,959 | \$3,328,918 | \$1,565,564 |
| Per Capita Beginning Fund Balance: | \$334 | \$548 | \$381 |
| Revenue Collected During FY 08: | \$7,895,254 | \$5,252,094 | \$2,318,995 |
| Expenditures During FY 08: | \$8,489,389 | \$5,218,323 | \$2,340,819 |
| Per Capita Revenue: | \$462 | \$721 | \$564 |
| Per Capita Expenditures: | \$497 | \$706 | \$556 |
| Revenues over (under) Expenditures: | -\$594,135 | \$33,771 | \$35,354 |
| Ratio of Fund Balance to Expenditures: | 74.86% | 87.61% | 68.63% |
| Ending Fund Balance for FY 08: | \$6,355,388 | \$3,304,801 | \$1,545,501 |
| Per Capita Ending Fund Balance: | \$372 | \$554 | \$382 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|---------|----------|---------|
| Total Reserved Funds: | \$ | \$1,344 | \$ |
| Total Unreserved Funds: | \$ | \$41,086 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|--------------|-------------|-----------|
| Total Restricted Net Assets: | \$4,364,075 | \$1,203,389 | \$223,442 |
| Total Unrestricted Net Assets: | -\$2,286,219 | \$1,378,027 | \$727,227 |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|---------------------|--------------------|--------------------|
| Outstanding Debt for FY 08: | \$13,952,841 | \$7,762,020 | \$1,837,009 |
| Per Capita Debt: | \$817 | \$1,174 | \$528 |
| General Obligation Debt over EAV: | 1.44% | 1.69% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|---------------------|--------------------|--------------------|
| Beginning Retained Earnings for FY 08: | \$52,935,449 | \$8,434,882 | \$3,172,836 |
| Per Capita Beginning Retained Earnings for FY 08: | \$3,099 | \$1,329 | \$992 |
| Revenue Collected During FY 08: | \$501,082 | \$2,601,339 | \$1,061,685 |
| Expenditures During FY 08: | \$1,095,053 | \$2,427,439 | \$1,076,743 |
| Per Capita Revenue: | \$29 | \$427 | \$282 |
| Per Capita Expenditures: | \$64 | \$403 | \$271 |
| Operating Income (loss): | -\$593,971 | \$173,899 | \$13,812 |
| Ratio of Retained Earnings to Expenditures: | 4517.53% | 397.74% | 331.71% |
| Ending Retained Earnings for FY 08: | \$49,469,375 | \$8,876,515 | \$3,220,336 |
| Per Capita Ending Retained Earnings: | \$2,896 | \$1,396 | \$1,067 |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Pulaski Village**

Unit Code: **077/040/32** County: **PULASKI**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,370,500**

Equalized Assessed Valuation: **\$634,683**

Population: **246**

Employees:

Full Time: **2**

Part Time: **8**

Salaries Paid: **\$51,052**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|------------------|-----------------|----------------|
| Beginning Fund Balance for FY 08: | \$38,739 | \$266,951 | \$169,639 |
| Per Capita Beginning Fund Balance: | \$157 | \$666 | \$444 |
| Revenue Collected During FY 08: | \$112,414 | \$254,229 | \$117,702 |
| Expenditures During FY 08: | \$127,085 | \$232,039 | \$106,311 |
| Per Capita Revenue: | \$457 | \$581 | \$283 |
| Per Capita Expenditures: | \$517 | \$540 | \$267 |
| Revenues over (under) Expenditures: | -\$14,671 | \$22,190 | \$7,764 |
| Ratio of Fund Balance to Expenditures: | 37.15% | 286.45% | 165.93% |
| Ending Fund Balance for FY 08: | \$47,216 | \$280,303 | \$171,795 |
| Per Capita Ending Fund Balance: | \$192 | \$689 | \$462 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$2,724 | \$ |
| Total Unreserved Funds: | \$ | \$28,007 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|-----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$18,890 | \$37,131 | \$ |
| Total Unrestricted Net Assets: | \$39,067 | \$125,617 | \$106,256 |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|-----------------|----------------|
| Outstanding Debt for FY 08: | \$103,636 | \$385,902 | \$36,500 |
| Per Capita Debt: | \$421 | \$841 | \$106 |
| General Obligation Debt over EAV: | 0.00% | 0.38% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 08: | \$1,399,675 | \$741,992 | \$336,131 |
| Per Capita Beginning Retained Earnings for FY 08: | \$5,690 | \$2,071 | \$745 |
| Revenue Collected During FY 08: | \$69,492 | \$206,165 | \$79,162 |
| Expenditures During FY 08: | \$111,571 | \$201,484 | \$88,676 |
| Per Capita Revenue: | \$282 | \$520 | \$198 |
| Per Capita Expenditures: | \$454 | \$519 | \$219 |
| Operating Income (loss): | -\$42,079 | \$4,680 | \$ |
| Ratio of Retained Earnings to Expenditures: | 1223.35% | 404.24% | 297.27% |
| Ending Retained Earnings for FY 08: | \$1,364,901 | \$751,204 | \$341,980 |
| Per Capita Ending Retained Earnings: | \$5,548 | \$2,084 | \$759 |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Quincy City

Unit Code: 001/070/30

County: ADAMS

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$88,895,307

Equalized Assessed Valuation:

\$485,676,782

Population:

39,983

Employees:

Full Time:

369

Part Time:

61

Salaries Paid:

\$18,891,998

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|--------------|--------------|--------------|
| Beginning Fund Balance for FY 08: | \$7,984,966 | \$20,469,141 | \$17,392,664 |
| Per Capita Beginning Fund Balance: | \$200 | \$420 | \$380 |
| Revenue Collected During FY 08: | \$23,516,274 | \$47,279,441 | \$36,812,097 |
| Expenditures During FY 08: | \$25,110,112 | \$46,868,184 | \$35,335,224 |
| Per Capita Revenue: | \$588 | \$910 | \$884 |
| Per Capita Expenditures: | \$628 | \$894 | \$899 |
| Revenues over (under) Expenditures: | -\$1,593,838 | \$411,256 | \$369,477 |
| Ratio of Fund Balance to Expenditures: | 30.64% | 48.74% | 43.68% |
| Ending Fund Balance for FY 08: | \$7,694,792 | \$19,983,233 | \$16,735,945 |
| Per Capita Ending Fund Balance: | \$192 | \$420 | \$371 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|---------|----------|---------|
| Total Reserved Funds: | \$ | \$ | \$ |
| Total Unreserved Funds: | \$ | \$ | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|-------------|--------------|-------------|
| Total Restricted Net Assets: | \$9,863,764 | \$11,555,814 | \$6,830,615 |
| Total Unrestricted Net Assets: | \$2,637,785 | \$4,848,384 | \$8,614,792 |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|---------------------|---------------------|---------------------|
| Outstanding Debt for FY 08: | \$24,634,473 | \$74,451,458 | \$47,444,580 |
| Per Capita Debt: | \$616 | \$1,334 | \$1,078 |
| General Obligation Debt over EAV: | 3.13% | 3.78% | 2.76% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|---------------------|---------------------|---------------------|
| Beginning Retained Earnings for FY 08: | \$77,136,901 | \$64,765,196 | \$43,586,816 |
| Per Capita Beginning Retained Earnings for FY 08: | \$1,929 | \$1,214 | \$976 |
| Revenue Collected During FY 08: | \$11,423,145 | \$17,114,858 | \$9,875,533 |
| Expenditures During FY 08: | \$12,507,575 | \$16,245,069 | \$9,219,236 |
| Per Capita Revenue: | \$286 | \$312 | \$227 |
| Per Capita Expenditures: | \$313 | \$294 | \$237 |
| Operating Income (loss): | -\$1,084,430 | \$869,788 | \$621,889 |
| Ratio of Retained Earnings to Expenditures: | 612.28% | 470.48% | 420.59% |
| Ending Retained Earnings for FY 08: | \$76,581,397 | \$66,832,557 | \$43,032,151 |
| Per Capita Ending Retained Earnings: | \$1,915 | \$1,247 | \$998 |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Radom Village**

Unit Code: **095/050/32** County: **WASHINGTON**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$356,585**

Equalized Assessed Valuation: **\$1,358,759**

Population: **395**

Employees:

Full Time:

Part Time: **9**

Salaries Paid: **\$17,960**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|------------------|------------------|------------------|
| Beginning Fund Balance for FY 08: | \$78,782 | \$266,951 | \$169,639 |
| Per Capita Beginning Fund Balance: | \$199 | \$666 | \$444 |
| Revenue Collected During FY 08: | \$73,294 | \$254,229 | \$117,702 |
| Expenditures During FY 08: | \$38,708 | \$232,039 | \$106,311 |
| Per Capita Revenue: | \$186 | \$581 | \$283 |
| Per Capita Expenditures: | \$98 | \$540 | \$267 |
| Revenues over (under) Expenditures: | \$34,586 | \$22,190 | \$7,764 |
| Ratio of Fund Balance to Expenditures: | 293.27% | 286.45% | 165.93% |
| Ending Fund Balance for FY 08: | \$113,518 | \$280,303 | \$171,795 |
| Per Capita Ending Fund Balance: | \$287 | \$689 | \$462 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|-----------|-----------------|-----------|
| Total Reserved Funds: | \$ | \$2,724 | \$ |
| Total Unreserved Funds: | \$ | \$28,007 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|------------------|------------------|------------------|
| Total Restricted Net Assets: | \$ | \$37,131 | \$ |
| Total Unrestricted Net Assets: | \$113,518 | \$125,617 | \$106,256 |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|-----------------|------------------|-----------------|
| Outstanding Debt for FY 08: | \$38,000 | \$385,902 | \$36,500 |
| Per Capita Debt: | \$96 | \$841 | \$106 |
| General Obligation Debt over EAV: | 0.00% | 0.38% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|------------------|------------------|------------------|
| Beginning Retained Earnings for FY 08: | \$342,908 | \$741,992 | \$336,131 |
| Per Capita Beginning Retained Earnings for FY 08: | \$868 | \$2,071 | \$745 |
| Revenue Collected During FY 08: | \$60,286 | \$206,165 | \$79,162 |
| Expenditures During FY 08: | \$110,015 | \$201,484 | \$88,676 |
| Per Capita Revenue: | \$153 | \$520 | \$198 |
| Per Capita Expenditures: | \$279 | \$519 | \$219 |
| Operating Income (loss): | -\$49,729 | \$4,680 | \$ |
| Ratio of Retained Earnings to Expenditures: | 266.35% | 404.24% | 297.27% |
| Ending Retained Earnings for FY 08: | \$293,029 | \$751,204 | \$341,980 |
| Per Capita Ending Retained Earnings: | \$742 | \$2,084 | \$759 |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Raleigh Village**

Unit Code: **082/035/32** County: **SALINE**

Fiscal Year End: **4/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$112,668**

Equalized Assessed Valuation: **\$1,824,761**

Population: **340**

Employees:

Full Time: **2**

Part Time: **9**

Salaries Paid: **\$24,467**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|------------------|------------------|------------------|
| Beginning Fund Balance for FY 08: | \$264,922 | \$266,951 | \$169,639 |
| Per Capita Beginning Fund Balance: | \$779 | \$666 | \$444 |
| Revenue Collected During FY 08: | \$97,463 | \$254,229 | \$117,702 |
| Expenditures During FY 08: | \$61,849 | \$232,039 | \$106,311 |
| Per Capita Revenue: | \$287 | \$581 | \$283 |
| Per Capita Expenditures: | \$182 | \$540 | \$267 |
| Revenues over (under) Expenditures: | \$35,614 | \$22,190 | \$7,764 |
| Ratio of Fund Balance to Expenditures: | 698.37% | 286.45% | 165.93% |
| Ending Fund Balance for FY 08: | \$431,937 | \$280,303 | \$171,795 |
| Per Capita Ending Fund Balance: | \$1,270 | \$689 | \$462 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|-----------|-----------------|-----------|
| Total Reserved Funds: | \$ | \$2,724 | \$ |
| Total Unreserved Funds: | \$ | \$28,007 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|------------------|------------------|------------------|
| Total Restricted Net Assets: | \$ | \$37,131 | \$ |
| Total Unrestricted Net Assets: | \$305,605 | \$125,617 | \$106,256 |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 08: | \$ | \$385,902 | \$36,500 |
| Per Capita Debt: | \$ | \$841 | \$106 |
| General Obligation Debt over EAV: | 0.00% | 0.38% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 08: | \$592,176 | \$741,992 | \$336,131 |
| Per Capita Beginning Retained Earnings for FY 08: | \$1,742 | \$2,071 | \$745 |
| Revenue Collected During FY 08: | \$28,076 | \$206,165 | \$79,162 |
| Expenditures During FY 08: | \$27,638 | \$201,484 | \$88,676 |
| Per Capita Revenue: | \$83 | \$520 | \$198 |
| Per Capita Expenditures: | \$81 | \$519 | \$219 |
| Operating Income (loss): | \$438 | \$4,680 | \$ |
| Ratio of Retained Earnings to Expenditures: | 2148.44% | 404.24% | 297.27% |
| Ending Retained Earnings for FY 08: | \$593,787 | \$751,204 | \$341,980 |
| Per Capita Ending Retained Earnings: | \$1,746 | \$2,084 | \$759 |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Ramsey Village**

Unit Code: **026/025/32** County: **FAYETTE**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$4,548,000**

Equalized Assessed Valuation: **\$4,310,074**

Population: **1,056**

Employees:

Full Time: **4**

Part Time: **8**

Salaries Paid: **\$150,822**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|------------------|--------------------|--------------------|
| Beginning Fund Balance for FY 08: | \$412,221 | \$3,328,918 | \$1,565,564 |
| Per Capita Beginning Fund Balance: | \$390 | \$548 | \$381 |
| Revenue Collected During FY 08: | \$309,422 | \$5,252,094 | \$2,318,995 |
| Expenditures During FY 08: | \$308,504 | \$5,218,323 | \$2,340,819 |
| Per Capita Revenue: | \$293 | \$721 | \$564 |
| Per Capita Expenditures: | \$292 | \$706 | \$556 |
| Revenues over (under) Expenditures: | \$918 | \$33,771 | \$35,354 |
| Ratio of Fund Balance to Expenditures: | 133.92% | 87.61% | 68.63% |
| Ending Fund Balance for FY 08: | \$413,139 | \$3,304,801 | \$1,545,501 |
| Per Capita Ending Fund Balance: | \$391 | \$554 | \$382 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|-----------|-----------------|-----------|
| Total Reserved Funds: | \$ | \$1,344 | \$ |
| Total Unreserved Funds: | \$ | \$41,086 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|------------------|--------------------|------------------|
| Total Restricted Net Assets: | \$128,279 | \$1,203,389 | \$223,442 |
| Total Unrestricted Net Assets: | \$274,360 | \$1,378,027 | \$727,227 |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|--------------------|--------------------|
| Outstanding Debt for FY 08: | \$601,133 | \$7,762,020 | \$1,837,009 |
| Per Capita Debt: | \$569 | \$1,174 | \$528 |
| General Obligation Debt over EAV: | 0.00% | 1.69% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|--------------------|--------------------|
| Beginning Retained Earnings for FY 08: | \$1,929,017 | \$8,434,882 | \$3,172,836 |
| Per Capita Beginning Retained Earnings for FY 08: | \$1,827 | \$1,329 | \$992 |
| Revenue Collected During FY 08: | \$636,191 | \$2,601,339 | \$1,061,685 |
| Expenditures During FY 08: | \$332,915 | \$2,427,439 | \$1,076,743 |
| Per Capita Revenue: | \$602 | \$427 | \$282 |
| Per Capita Expenditures: | \$315 | \$403 | \$271 |
| Operating Income (loss): | \$303,276 | \$173,899 | \$13,812 |
| Ratio of Retained Earnings to Expenditures: | 670.53% | 397.74% | 331.71% |
| Ending Retained Earnings for FY 08: | \$2,232,293 | \$8,876,515 | \$3,220,336 |
| Per Capita Ending Retained Earnings: | \$2,114 | \$1,396 | \$1,067 |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Rankin Village**

Unit Code: **092/080/32** County: **VERMILION**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$478,944**

Equalized Assessed Valuation: **\$2,713,184**

Population: **617**

Employees:

Full Time: **1**

Part Time: **19**

Salaries Paid: **\$97,535**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|------------------|------------------|------------------|
| Beginning Fund Balance for FY 08: | \$105,782 | \$266,951 | \$169,639 |
| Per Capita Beginning Fund Balance: | \$171 | \$666 | \$444 |
| Revenue Collected During FY 08: | \$257,044 | \$254,229 | \$117,702 |
| Expenditures During FY 08: | \$242,270 | \$232,039 | \$106,311 |
| Per Capita Revenue: | \$417 | \$581 | \$283 |
| Per Capita Expenditures: | \$393 | \$540 | \$267 |
| Revenues over (under) Expenditures: | \$14,774 | \$22,190 | \$7,764 |
| Ratio of Fund Balance to Expenditures: | 54.04% | 286.45% | 165.93% |
| Ending Fund Balance for FY 08: | \$130,923 | \$280,303 | \$171,795 |
| Per Capita Ending Fund Balance: | \$212 | \$689 | \$462 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|-----------|-----------------|-----------|
| Total Reserved Funds: | \$ | \$2,724 | \$ |
| Total Unreserved Funds: | \$ | \$28,007 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|------------------|------------------|------------------|
| Total Restricted Net Assets: | \$ | \$37,131 | \$ |
| Total Unrestricted Net Assets: | \$130,923 | \$125,617 | \$106,256 |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|------------------|-----------------|
| Outstanding Debt for FY 08: | \$336,997 | \$385,902 | \$36,500 |
| Per Capita Debt: | \$546 | \$841 | \$106 |
| General Obligation Debt over EAV: | 0.00% | 0.38% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|-------------------|------------------|------------------|
| Beginning Retained Earnings for FY 08: | \$474,007 | \$741,992 | \$336,131 |
| Per Capita Beginning Retained Earnings for FY 08: | \$768 | \$2,071 | \$745 |
| Revenue Collected During FY 08: | \$136,106 | \$206,165 | \$79,162 |
| Expenditures During FY 08: | \$290,400 | \$201,484 | \$88,676 |
| Per Capita Revenue: | \$221 | \$520 | \$198 |
| Per Capita Expenditures: | \$471 | \$519 | \$219 |
| Operating Income (loss): | -\$154,294 | \$4,680 | \$ |
| Ratio of Retained Earnings to Expenditures: | 110.09% | 404.24% | 297.27% |
| Ending Retained Earnings for FY 08: | \$319,713 | \$751,204 | \$341,980 |
| Per Capita Ending Retained Earnings: | \$518 | \$2,084 | \$759 |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Rantoul Village**

Unit Code: **010/080/32**

County: **CHAMPAIGN**

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$56,178,910

Equalized Assessed Valuation:

\$109,643,742

Population:

12,309

Employees:

Full Time:

138

Part Time:

314

Salaries Paid:

\$7,353,628

Blended Component Units

Number Submitted = 1

Police Pension Fund

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|---------------------|--------------------|--------------------|
| Beginning Fund Balance for FY 08: | \$8,466,063 | \$3,328,918 | \$1,565,564 |
| Per Capita Beginning Fund Balance: | \$688 | \$548 | \$381 |
| Revenue Collected During FY 08: | \$10,243,241 | \$5,252,094 | \$2,318,995 |
| Expenditures During FY 08: | \$9,455,690 | \$5,218,323 | \$2,340,819 |
| Per Capita Revenue: | \$832 | \$721 | \$564 |
| Per Capita Expenditures: | \$768 | \$706 | \$556 |
| Revenues over (under) Expenditures: | \$787,551 | \$33,771 | \$35,354 |
| Ratio of Fund Balance to Expenditures: | 84.35% | 87.61% | 68.63% |
| Ending Fund Balance for FY 08: | \$7,975,505 | \$3,304,801 | \$1,545,501 |
| Per Capita Ending Fund Balance: | \$648 | \$554 | \$382 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|-----------|-----------------|-----------|
| Total Reserved Funds: | \$ | \$1,344 | \$ |
| Total Unreserved Funds: | \$ | \$41,086 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|--------------------|--------------------|------------------|
| Total Restricted Net Assets: | \$5,603,005 | \$1,203,389 | \$223,442 |
| Total Unrestricted Net Assets: | \$4,551,098 | \$1,378,027 | \$727,227 |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|---------------------|--------------------|--------------------|
| Outstanding Debt for FY 08: | \$17,637,746 | \$7,762,020 | \$1,837,009 |
| Per Capita Debt: | \$1,433 | \$1,174 | \$528 |
| General Obligation Debt over EAV: | 15.39% | 1.69% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------------|--------------------|--------------------|
| Beginning Retained Earnings for FY 08: | \$108,806,871 | \$8,434,882 | \$3,172,836 |
| Per Capita Beginning Retained Earnings for FY 08: | \$8,840 | \$1,329 | \$992 |
| Revenue Collected During FY 08: | \$20,815,890 | \$2,601,339 | \$1,061,685 |
| Expenditures During FY 08: | \$21,082,295 | \$2,427,439 | \$1,076,743 |
| Per Capita Revenue: | \$1,691 | \$427 | \$282 |
| Per Capita Expenditures: | \$1,713 | \$403 | \$271 |
| Operating Income (loss): | -\$266,405 | \$173,899 | \$13,812 |
| Ratio of Retained Earnings to Expenditures: | 502.68% | 397.74% | 331.71% |
| Ending Retained Earnings for FY 08: | \$105,977,131 | \$8,876,515 | \$3,220,336 |
| Per Capita Ending Retained Earnings: | \$8,610 | \$1,396 | \$1,067 |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Rapids City Village**

Unit Code: **081/065/32**

County: **ROCK ISLAN**

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$940,932

Equalized Assessed Valuation:

\$22,533,108

Population:

953

Employees:

Full Time:

3

Part Time:

12

Salaries Paid:

\$142,292

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|------------------|------------------|------------------|
| Beginning Fund Balance for FY 08: | \$373,107 | \$266,951 | \$169,639 |
| Per Capita Beginning Fund Balance: | \$392 | \$666 | \$444 |
| Revenue Collected During FY 08: | \$399,890 | \$254,229 | \$117,702 |
| Expenditures During FY 08: | \$393,211 | \$232,039 | \$106,311 |
| Per Capita Revenue: | \$420 | \$581 | \$283 |
| Per Capita Expenditures: | \$413 | \$540 | \$267 |
| Revenues over (under) Expenditures: | \$6,679 | \$22,190 | \$7,764 |
| Ratio of Fund Balance to Expenditures: | 96.59% | 286.45% | 165.93% |
| Ending Fund Balance for FY 08: | \$379,786 | \$280,303 | \$171,795 |
| Per Capita Ending Fund Balance: | \$399 | \$689 | \$462 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$2,724 | \$ |
| Total Unreserved Funds: | \$ | \$28,007 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|------------------|------------------|------------------|
| Total Restricted Net Assets: | \$ | \$37,131 | \$ |
| Total Unrestricted Net Assets: | \$379,679 | \$125,617 | \$106,256 |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|------------------|-----------------|
| Outstanding Debt for FY 08: | \$804,715 | \$385,902 | \$36,500 |
| Per Capita Debt: | \$844 | \$841 | \$106 |
| General Obligation Debt over EAV: | 0.00% | 0.38% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|------------------|------------------|
| Beginning Retained Earnings for FY 08: | \$2,553,207 | \$741,992 | \$336,131 |
| Per Capita Beginning Retained Earnings for FY 08: | \$2,679 | \$2,071 | \$745 |
| Revenue Collected During FY 08: | \$320,490 | \$206,165 | \$79,162 |
| Expenditures During FY 08: | \$417,996 | \$201,484 | \$88,676 |
| Per Capita Revenue: | \$336 | \$520 | \$198 |
| Per Capita Expenditures: | \$439 | \$519 | \$219 |
| Operating Income (loss): | -\$97,506 | \$4,680 | \$ |
| Ratio of Retained Earnings to Expenditures: | 587.49% | 404.24% | 297.27% |
| Ending Retained Earnings for FY 08: | \$2,455,701 | \$751,204 | \$341,980 |
| Per Capita Ending Retained Earnings: | \$2,577 | \$2,084 | \$759 |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Raritan Village**

Unit Code: **036/040/32** County: **HENDERSON**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$53,500**

Equalized Assessed Valuation: **\$688,972**

Population: **150**

Employees:

Full Time:

Part Time: **11**

Salaries Paid: **\$5,215**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|------------------|------------------|------------------|
| Beginning Fund Balance for FY 08: | \$113,739 | \$266,951 | \$169,639 |
| Per Capita Beginning Fund Balance: | \$758 | \$666 | \$444 |
| Revenue Collected During FY 08: | \$44,761 | \$254,229 | \$117,702 |
| Expenditures During FY 08: | \$47,729 | \$232,039 | \$106,311 |
| Per Capita Revenue: | \$298 | \$581 | \$283 |
| Per Capita Expenditures: | \$318 | \$540 | \$267 |
| Revenues over (under) Expenditures: | -\$2,968 | \$22,190 | \$7,764 |
| Ratio of Fund Balance to Expenditures: | 232.08% | 286.45% | 165.93% |
| Ending Fund Balance for FY 08: | \$110,771 | \$280,303 | \$171,795 |
| Per Capita Ending Fund Balance: | \$738 | \$689 | \$462 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|-----------|-----------------|-----------|
| Total Reserved Funds: | \$ | \$2,724 | \$ |
| Total Unreserved Funds: | \$ | \$28,007 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|-----------------|------------------|------------------|
| Total Restricted Net Assets: | \$12,029 | \$37,131 | \$ |
| Total Unrestricted Net Assets: | \$98,742 | \$125,617 | \$106,256 |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 08: | \$ | \$385,902 | \$36,500 |
| Per Capita Debt: | \$ | \$841 | \$106 |
| General Obligation Debt over EAV: | 0.00% | 0.38% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 08: | \$454,214 | \$741,992 | \$336,131 |
| Per Capita Beginning Retained Earnings for FY 08: | \$3,028 | \$2,071 | \$745 |
| Revenue Collected During FY 08: | \$25,543 | \$206,165 | \$79,162 |
| Expenditures During FY 08: | \$32,482 | \$201,484 | \$88,676 |
| Per Capita Revenue: | \$170 | \$520 | \$198 |
| Per Capita Expenditures: | \$217 | \$519 | \$219 |
| Operating Income (loss): | -\$6,939 | \$4,680 | \$ |
| Ratio of Retained Earnings to Expenditures: | 1376.99% | 404.24% | 297.27% |
| Ending Retained Earnings for FY 08: | \$447,275 | \$751,204 | \$341,980 |
| Per Capita Ending Retained Earnings: | \$2,982 | \$2,084 | \$759 |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Raymond Village**

Unit Code: **068/070/32**

County: **MONTGOME**

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$1,178,600

Equalized Assessed Valuation:

\$10,435,074

Population:

927

Employees:

Full Time:

8

Part Time:

5

Salaries Paid:

\$279,132

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|------------------|------------------|------------------|
| Beginning Fund Balance for FY 08: | \$540,709 | \$266,951 | \$169,639 |
| Per Capita Beginning Fund Balance: | \$583 | \$666 | \$444 |
| Revenue Collected During FY 08: | \$435,934 | \$254,229 | \$117,702 |
| Expenditures During FY 08: | \$332,486 | \$232,039 | \$106,311 |
| Per Capita Revenue: | \$470 | \$581 | \$283 |
| Per Capita Expenditures: | \$359 | \$540 | \$267 |
| Revenues over (under) Expenditures: | \$103,448 | \$22,190 | \$7,764 |
| Ratio of Fund Balance to Expenditures: | 193.74% | 286.45% | 165.93% |
| Ending Fund Balance for FY 08: | \$644,157 | \$280,303 | \$171,795 |
| Per Capita Ending Fund Balance: | \$695 | \$689 | \$462 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$2,724 | \$ |
| Total Unreserved Funds: | \$ | \$28,007 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|------------------|------------------|------------------|
| Total Restricted Net Assets: | \$ | \$37,131 | \$ |
| Total Unrestricted Net Assets: | \$644,157 | \$125,617 | \$106,256 |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 08: | \$ | \$385,902 | \$36,500 |
| Per Capita Debt: | \$ | \$841 | \$106 |
| General Obligation Debt over EAV: | 0.00% | 0.38% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 08: | \$1,334,703 | \$741,992 | \$336,131 |
| Per Capita Beginning Retained Earnings for FY 08: | \$1,440 | \$2,071 | \$745 |
| Revenue Collected During FY 08: | \$443,601 | \$206,165 | \$79,162 |
| Expenditures During FY 08: | \$474,427 | \$201,484 | \$88,676 |
| Per Capita Revenue: | \$479 | \$520 | \$198 |
| Per Capita Expenditures: | \$512 | \$519 | \$219 |
| Operating Income (loss): | -\$30,826 | \$4,680 | \$ |
| Ratio of Retained Earnings to Expenditures: | 274.83% | 404.24% | 297.27% |
| Ending Retained Earnings for FY 08: | \$1,303,877 | \$751,204 | \$341,980 |
| Per Capita Ending Retained Earnings: | \$1,407 | \$2,084 | \$759 |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Red Bud City

Unit Code: 079/050/30

County: RANDOLPH

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$12,134,940

Equalized Assessed Valuation:

\$61,189,027

Population:

3,623

Employees:

Full Time:

29

Part Time:

41

Salaries Paid:

\$1,449,991

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|-------------|-------------|-------------|
| Beginning Fund Balance for FY 08: | \$2,864,834 | \$3,328,918 | \$1,565,564 |
| Per Capita Beginning Fund Balance: | \$791 | \$548 | \$381 |
| Revenue Collected During FY 08: | \$2,330,438 | \$5,252,094 | \$2,318,995 |
| Expenditures During FY 08: | \$1,780,932 | \$5,218,323 | \$2,340,819 |
| Per Capita Revenue: | \$643 | \$721 | \$564 |
| Per Capita Expenditures: | \$492 | \$706 | \$556 |
| Revenues over (under) Expenditures: | \$549,506 | \$33,771 | \$35,354 |
| Ratio of Fund Balance to Expenditures: | 171.89% | 87.61% | 68.63% |
| Ending Fund Balance for FY 08: | \$3,061,251 | \$3,304,801 | \$1,545,501 |
| Per Capita Ending Fund Balance: | \$845 | \$554 | \$382 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|---------|----------|---------|
| Total Reserved Funds: | \$ | \$1,344 | \$ |
| Total Unreserved Funds: | \$ | \$41,086 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|-------------|-------------|-----------|
| Total Restricted Net Assets: | \$ | \$1,203,389 | \$223,442 |
| Total Unrestricted Net Assets: | \$3,524,129 | \$1,378,027 | \$727,227 |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|--------------------|--------------------|--------------------|
| Outstanding Debt for FY 08: | \$2,341,902 | \$7,762,020 | \$1,837,009 |
| Per Capita Debt: | \$646 | \$1,174 | \$528 |
| General Obligation Debt over EAV: | 0.00% | 1.69% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|---------------------|--------------------|--------------------|
| Beginning Retained Earnings for FY 08: | \$12,416,673 | \$8,434,882 | \$3,172,836 |
| Per Capita Beginning Retained Earnings for FY 08: | \$3,427 | \$1,329 | \$992 |
| Revenue Collected During FY 08: | \$6,849,228 | \$2,601,339 | \$1,061,685 |
| Expenditures During FY 08: | \$6,387,645 | \$2,427,439 | \$1,076,743 |
| Per Capita Revenue: | \$1,890 | \$427 | \$282 |
| Per Capita Expenditures: | \$1,763 | \$403 | \$271 |
| Operating Income (loss): | \$461,583 | \$173,899 | \$13,812 |
| Ratio of Retained Earnings to Expenditures: | 201.61% | 397.74% | 331.71% |
| Ending Retained Earnings for FY 08: | \$12,878,256 | \$8,876,515 | \$3,220,336 |
| Per Capita Ending Retained Earnings: | \$3,555 | \$1,396 | \$1,067 |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Reddick Village**

Unit Code: **046/080/32** County: **KANKAKEE**

Fiscal Year End: **5/31/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$912,300**

Equalized Assessed Valuation: **\$2,161,859**

Population: **250**

Employees:

Full Time:

Part Time: **3**

Salaries Paid: **\$26,371**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|------------------|------------------|------------------|
| Beginning Fund Balance for FY 08: | \$277,478 | \$266,951 | \$169,639 |
| Per Capita Beginning Fund Balance: | \$1,110 | \$666 | \$444 |
| Revenue Collected During FY 08: | \$92,010 | \$254,229 | \$117,702 |
| Expenditures During FY 08: | \$148,225 | \$232,039 | \$106,311 |
| Per Capita Revenue: | \$368 | \$581 | \$283 |
| Per Capita Expenditures: | \$593 | \$540 | \$267 |
| Revenues over (under) Expenditures: | -\$56,215 | \$22,190 | \$7,764 |
| Ratio of Fund Balance to Expenditures: | 149.28% | 286.45% | 165.93% |
| Ending Fund Balance for FY 08: | \$221,263 | \$280,303 | \$171,795 |
| Per Capita Ending Fund Balance: | \$885 | \$689 | \$462 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|------------------|-----------------|-----------|
| Total Reserved Funds: | \$ | \$2,724 | \$ |
| Total Unreserved Funds: | \$221,263 | \$28,007 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|-----------|------------------|------------------|
| Total Restricted Net Assets: | \$ | \$37,131 | \$ |
| Total Unrestricted Net Assets: | \$ | \$125,617 | \$106,256 |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 08: | \$ | \$385,902 | \$36,500 |
| Per Capita Debt: | \$ | \$841 | \$106 |
| General Obligation Debt over EAV: | 0.00% | 0.38% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 08: | \$ | \$741,992 | \$336,131 |
| Per Capita Beginning Retained Earnings for FY 08: | \$ | \$2,071 | \$745 |
| Revenue Collected During FY 08: | \$ | \$206,165 | \$79,162 |
| Expenditures During FY 08: | \$ | \$201,484 | \$88,676 |
| Per Capita Revenue: | \$ | \$520 | \$198 |
| Per Capita Expenditures: | \$ | \$519 | \$219 |
| Operating Income (loss): | \$ | \$4,680 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 404.24% | 297.27% |
| Ending Retained Earnings for FY 08: | \$ | \$751,204 | \$341,980 |
| Per Capita Ending Retained Earnings: | \$ | \$2,084 | \$759 |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Redmon Village**

Unit Code: **023/040/32**

County: **EDGAR**

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$75,102

Equalized Assessed Valuation:

\$776,314

Population:

201

Employees:

Full Time:

Part Time:

12

Salaries Paid:

\$12,840

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|-----------------|------------------|------------------|
| Beginning Fund Balance for FY 08: | \$27,484 | \$266,951 | \$169,639 |
| Per Capita Beginning Fund Balance: | \$137 | \$666 | \$444 |
| Revenue Collected During FY 08: | \$33,031 | \$254,229 | \$117,702 |
| Expenditures During FY 08: | \$25,009 | \$232,039 | \$106,311 |
| Per Capita Revenue: | \$164 | \$581 | \$283 |
| Per Capita Expenditures: | \$124 | \$540 | \$267 |
| Revenues over (under) Expenditures: | \$8,022 | \$22,190 | \$7,764 |
| Ratio of Fund Balance to Expenditures: | 160.19% | 286.45% | 165.93% |
| Ending Fund Balance for FY 08: | \$40,061 | \$280,303 | \$171,795 |
| Per Capita Ending Fund Balance: | \$199 | \$689 | \$462 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|-----------------|-----------------|----------------|
| Total Reserved Funds: | \$11,567 | \$2,724 | \$ |
| Total Unreserved Funds: | \$28,494 | \$28,007 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|------------------|------------------|
| Total Restricted Net Assets: | \$ | \$37,131 | \$ |
| Total Unrestricted Net Assets: | \$ | \$125,617 | \$106,256 |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|------------------|-----------------|
| Outstanding Debt for FY 08: | \$2,044 | \$385,902 | \$36,500 |
| Per Capita Debt: | \$10 | \$841 | \$106 |
| General Obligation Debt over EAV: | 0.00% | 0.38% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|-----------------|------------------|------------------|
| Beginning Retained Earnings for FY 08: | \$4,240 | \$741,992 | \$336,131 |
| Per Capita Beginning Retained Earnings for FY 08: | \$21 | \$2,071 | \$745 |
| Revenue Collected During FY 08: | \$45,057 | \$206,165 | \$79,162 |
| Expenditures During FY 08: | \$37,047 | \$201,484 | \$88,676 |
| Per Capita Revenue: | \$224 | \$520 | \$198 |
| Per Capita Expenditures: | \$184 | \$519 | \$219 |
| Operating Income (loss): | \$8,010 | \$4,680 | \$ |
| Ratio of Retained Earnings to Expenditures: | 20.77% | 404.24% | 297.27% |
| Ending Retained Earnings for FY 08: | \$7,695 | \$751,204 | \$341,980 |
| Per Capita Ending Retained Earnings: | \$38 | \$2,084 | \$759 |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Reynolds Village

Unit Code: 081/070/32

County: ROCK ISLAND

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$393,667

Equalized Assessed Valuation:

\$5,466,912

Population:

487

Employees:

Full Time:

1

Part Time:

11

Salaries Paid:

\$62,815

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|-----------|-----------|-----------|
| Beginning Fund Balance for FY 08: | \$225,679 | \$266,951 | \$169,639 |
| Per Capita Beginning Fund Balance: | \$463 | \$666 | \$444 |
| Revenue Collected During FY 08: | \$133,924 | \$254,229 | \$117,702 |
| Expenditures During FY 08: | \$118,238 | \$232,039 | \$106,311 |
| Per Capita Revenue: | \$275 | \$581 | \$283 |
| Per Capita Expenditures: | \$243 | \$540 | \$267 |
| Revenues over (under) Expenditures: | \$15,686 | \$22,190 | \$7,764 |
| Ratio of Fund Balance to Expenditures: | 204.13% | 286.45% | 165.93% |
| Ending Fund Balance for FY 08: | \$241,365 | \$280,303 | \$171,795 |
| Per Capita Ending Fund Balance: | \$496 | \$689 | \$462 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|---------|----------|---------|
| Total Reserved Funds: | \$ | \$2,724 | \$ |
| Total Unreserved Funds: | \$ | \$28,007 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|-----------|-----------|-----------|
| Total Restricted Net Assets: | \$3,815 | \$37,131 | \$ |
| Total Unrestricted Net Assets: | \$237,550 | \$125,617 | \$106,256 |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 08: | \$ | \$385,902 | \$36,500 |
| Per Capita Debt: | \$ | \$841 | \$106 |
| General Obligation Debt over EAV: | 0.00% | 0.38% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 08: | \$851,220 | \$741,992 | \$336,131 |
| Per Capita Beginning Retained Earnings for FY 08: | \$1,748 | \$2,071 | \$745 |
| Revenue Collected During FY 08: | \$147,358 | \$206,165 | \$79,162 |
| Expenditures During FY 08: | \$119,594 | \$201,484 | \$88,676 |
| Per Capita Revenue: | \$303 | \$520 | \$198 |
| Per Capita Expenditures: | \$246 | \$519 | \$219 |
| Operating Income (loss): | \$27,764 | \$4,680 | \$ |
| Ratio of Retained Earnings to Expenditures: | 734.97% | 404.24% | 297.27% |
| Ending Retained Earnings for FY 08: | \$878,984 | \$751,204 | \$341,980 |
| Per Capita Ending Retained Earnings: | \$1,805 | \$2,084 | \$759 |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Richton Park Village**

Unit Code: **016/470/32**

County: **COOK**

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$12,014,441

Equalized Assessed Valuation:

\$187,157,103

Population:

12,886

Employees:

Full Time:

64

Part Time:

131

Salaries Paid:

\$4,778,792

Blended Component Units

Number Submitted = 1

Police Pension Fund

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|---------------------|--------------------|--------------------|
| Beginning Fund Balance for FY 08: | \$2,858,531 | \$3,328,918 | \$1,565,564 |
| Per Capita Beginning Fund Balance: | \$222 | \$548 | \$381 |
| Revenue Collected During FY 08: | \$7,058,446 | \$5,252,094 | \$2,318,995 |
| Expenditures During FY 08: | \$8,190,776 | \$5,218,323 | \$2,340,819 |
| Per Capita Revenue: | \$548 | \$721 | \$564 |
| Per Capita Expenditures: | \$636 | \$706 | \$556 |
| Revenues over (under) Expenditures: | -\$1,132,330 | \$33,771 | \$35,354 |
| Ratio of Fund Balance to Expenditures: | 28.78% | 87.61% | 68.63% |
| Ending Fund Balance for FY 08: | \$2,356,951 | \$3,304,801 | \$1,545,501 |
| Per Capita Ending Fund Balance: | \$183 | \$554 | \$382 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|-----------|-----------------|-----------|
| Total Reserved Funds: | \$ | \$1,344 | \$ |
| Total Unreserved Funds: | \$ | \$41,086 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|---------------------|--------------------|------------------|
| Total Restricted Net Assets: | \$1,173,685 | \$1,203,389 | \$223,442 |
| Total Unrestricted Net Assets: | \$10,528,285 | \$1,378,027 | \$727,227 |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|--------------------|--------------------|--------------------|
| Outstanding Debt for FY 08: | \$8,167,226 | \$7,762,020 | \$1,837,009 |
| Per Capita Debt: | \$634 | \$1,174 | \$528 |
| General Obligation Debt over EAV: | 3.59% | 1.69% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|--------------------|--------------------|
| Beginning Retained Earnings for FY 08: | \$9,656,815 | \$8,434,882 | \$3,172,836 |
| Per Capita Beginning Retained Earnings for FY 08: | \$749 | \$1,329 | \$992 |
| Revenue Collected During FY 08: | \$3,311,082 | \$2,601,339 | \$1,061,685 |
| Expenditures During FY 08: | \$2,842,616 | \$2,427,439 | \$1,076,743 |
| Per Capita Revenue: | \$257 | \$427 | \$282 |
| Per Capita Expenditures: | \$221 | \$403 | \$271 |
| Operating Income (loss): | \$468,466 | \$173,899 | \$13,812 |
| Ratio of Retained Earnings to Expenditures: | 346.10% | 397.74% | 331.71% |
| Ending Retained Earnings for FY 08: | \$9,838,205 | \$8,876,515 | \$3,220,336 |
| Per Capita Ending Retained Earnings: | \$763 | \$1,396 | \$1,067 |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Richview Village**

Unit Code: **095/055/32**

County: **WASHINGTON**

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$479,155

Equalized Assessed Valuation:

\$1,850,201

Population:

298

Employees:

Full Time:

Part Time:

12

Salaries Paid:

\$27,215

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|------------------|------------------|------------------|
| Beginning Fund Balance for FY 08: | \$108,507 | \$266,951 | \$169,639 |
| Per Capita Beginning Fund Balance: | \$364 | \$666 | \$444 |
| Revenue Collected During FY 08: | \$97,833 | \$254,229 | \$117,702 |
| Expenditures During FY 08: | \$63,610 | \$232,039 | \$106,311 |
| Per Capita Revenue: | \$328 | \$581 | \$283 |
| Per Capita Expenditures: | \$213 | \$540 | \$267 |
| Revenues over (under) Expenditures: | \$34,223 | \$22,190 | \$7,764 |
| Ratio of Fund Balance to Expenditures: | 171.02% | 286.45% | 165.93% |
| Ending Fund Balance for FY 08: | \$108,789 | \$280,303 | \$171,795 |
| Per Capita Ending Fund Balance: | \$365 | \$689 | \$462 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$2,724 | \$ |
| Total Unreserved Funds: | \$ | \$28,007 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|------------------|------------------|------------------|
| Total Restricted Net Assets: | \$ | \$37,131 | \$ |
| Total Unrestricted Net Assets: | \$108,789 | \$125,617 | \$106,256 |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|-----------------|----------------|
| Outstanding Debt for FY 08: | \$669,000 | \$385,902 | \$36,500 |
| Per Capita Debt: | \$2,245 | \$841 | \$106 |
| General Obligation Debt over EAV: | 0.00% | 0.38% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 08: | \$2,058,621 | \$741,992 | \$336,131 |
| Per Capita Beginning Retained Earnings for FY 08: | \$6,908 | \$2,071 | \$745 |
| Revenue Collected During FY 08: | \$154,194 | \$206,165 | \$79,162 |
| Expenditures During FY 08: | \$199,884 | \$201,484 | \$88,676 |
| Per Capita Revenue: | \$517 | \$520 | \$198 |
| Per Capita Expenditures: | \$671 | \$519 | \$219 |
| Operating Income (loss): | -\$45,690 | \$4,680 | \$ |
| Ratio of Retained Earnings to Expenditures: | 1007.05% | 404.24% | 297.27% |
| Ending Retained Earnings for FY 08: | \$2,012,931 | \$751,204 | \$341,980 |
| Per Capita Ending Retained Earnings: | \$6,755 | \$2,084 | \$759 |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Ridge Farm Village

Unit Code: 092/085/32

County: VERMILION

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$559,052

Equalized Assessed Valuation:

\$5,059,269

Population:

939

Employees:

Full Time:

4

Part Time:

2

Salaries Paid:

\$143,230

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|-----------|-----------|-----------|
| Beginning Fund Balance for FY 08: | \$249,801 | \$266,951 | \$169,639 |
| Per Capita Beginning Fund Balance: | \$266 | \$666 | \$444 |
| Revenue Collected During FY 08: | \$265,694 | \$254,229 | \$117,702 |
| Expenditures During FY 08: | \$265,054 | \$232,039 | \$106,311 |
| Per Capita Revenue: | \$283 | \$581 | \$283 |
| Per Capita Expenditures: | \$282 | \$540 | \$267 |
| Revenues over (under) Expenditures: | \$640 | \$22,190 | \$7,764 |
| Ratio of Fund Balance to Expenditures: | 94.49% | 286.45% | 165.93% |
| Ending Fund Balance for FY 08: | \$250,441 | \$280,303 | \$171,795 |
| Per Capita Ending Fund Balance: | \$267 | \$689 | \$462 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|---------|----------|---------|
| Total Reserved Funds: | \$ | \$2,724 | \$ |
| Total Unreserved Funds: | \$ | \$28,007 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|-----------|-----------|-----------|
| Total Restricted Net Assets: | \$56,900 | \$37,131 | \$ |
| Total Unrestricted Net Assets: | \$193,541 | \$125,617 | \$106,256 |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|------------------|-----------------|
| Outstanding Debt for FY 08: | \$158,737 | \$385,902 | \$36,500 |
| Per Capita Debt: | \$169 | \$841 | \$106 |
| General Obligation Debt over EAV: | 0.00% | 0.38% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|------------------|------------------|
| Beginning Retained Earnings for FY 08: | \$1,427,235 | \$741,992 | \$336,131 |
| Per Capita Beginning Retained Earnings for FY 08: | \$1,520 | \$2,071 | \$745 |
| Revenue Collected During FY 08: | \$281,141 | \$206,165 | \$79,162 |
| Expenditures During FY 08: | \$315,987 | \$201,484 | \$88,676 |
| Per Capita Revenue: | \$299 | \$520 | \$198 |
| Per Capita Expenditures: | \$337 | \$519 | \$219 |
| Operating Income (loss): | -\$34,846 | \$4,680 | \$ |
| Ratio of Retained Earnings to Expenditures: | 440.65% | 404.24% | 297.27% |
| Ending Retained Earnings for FY 08: | \$1,392,389 | \$751,204 | \$341,980 |
| Per Capita Ending Retained Earnings: | \$1,483 | \$2,084 | \$759 |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Ridgway Village**

Unit Code: **030/035/32**

County: **GALLATIN**

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$471,390

Equalized Assessed Valuation:

\$2,913,803

Population:

928

Employees:

Full Time:

7

Part Time:

2

Salaries Paid:

\$189,569

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|------------------|------------------|------------------|
| Beginning Fund Balance for FY 08: | \$54,470 | \$266,951 | \$169,639 |
| Per Capita Beginning Fund Balance: | \$59 | \$666 | \$444 |
| Revenue Collected During FY 08: | \$383,980 | \$254,229 | \$117,702 |
| Expenditures During FY 08: | \$338,968 | \$232,039 | \$106,311 |
| Per Capita Revenue: | \$414 | \$581 | \$283 |
| Per Capita Expenditures: | \$365 | \$540 | \$267 |
| Revenues over (under) Expenditures: | \$45,012 | \$22,190 | \$7,764 |
| Ratio of Fund Balance to Expenditures: | 45.73% | 286.45% | 165.93% |
| Ending Fund Balance for FY 08: | \$155,022 | \$280,303 | \$171,795 |
| Per Capita Ending Fund Balance: | \$167 | \$689 | \$462 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$2,724 | \$ |
| Total Unreserved Funds: | \$ | \$28,007 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|------------------|------------------|------------------|
| Total Restricted Net Assets: | \$ | \$37,131 | \$ |
| Total Unrestricted Net Assets: | \$155,022 | \$125,617 | \$106,256 |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|------------------|-----------------|
| Outstanding Debt for FY 08: | \$160,173 | \$385,902 | \$36,500 |
| Per Capita Debt: | \$173 | \$841 | \$106 |
| General Obligation Debt over EAV: | 0.00% | 0.38% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|------------------|------------------|------------------|
| Beginning Retained Earnings for FY 08: | \$673,577 | \$741,992 | \$336,131 |
| Per Capita Beginning Retained Earnings for FY 08: | \$726 | \$2,071 | \$745 |
| Revenue Collected During FY 08: | \$302,967 | \$206,165 | \$79,162 |
| Expenditures During FY 08: | \$260,932 | \$201,484 | \$88,676 |
| Per Capita Revenue: | \$326 | \$520 | \$198 |
| Per Capita Expenditures: | \$281 | \$519 | \$219 |
| Operating Income (loss): | \$42,035 | \$4,680 | \$ |
| Ratio of Retained Earnings to Expenditures: | 279.92% | 404.24% | 297.27% |
| Ending Retained Earnings for FY 08: | \$730,399 | \$751,204 | \$341,980 |
| Per Capita Ending Retained Earnings: | \$787 | \$2,084 | \$759 |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Ringwood Village

Unit Code: 063/094/32

County: MCHENRY

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$2,287,386

Equalized Assessed Valuation:

\$37,730,621

Population:

600

Employees:

Full Time:

Part Time:

2

Salaries Paid:

\$14,602

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|-----------|-----------|-----------|
| Beginning Fund Balance for FY 08: | \$470,695 | \$266,951 | \$169,639 |
| Per Capita Beginning Fund Balance: | \$784 | \$666 | \$444 |
| Revenue Collected During FY 08: | \$279,526 | \$254,229 | \$117,702 |
| Expenditures During FY 08: | \$284,550 | \$232,039 | \$106,311 |
| Per Capita Revenue: | \$466 | \$581 | \$283 |
| Per Capita Expenditures: | \$474 | \$540 | \$267 |
| Revenues over (under) Expenditures: | -\$5,024 | \$22,190 | \$7,764 |
| Ratio of Fund Balance to Expenditures: | 163.65% | 286.45% | 165.93% |
| Ending Fund Balance for FY 08: | \$465,671 | \$280,303 | \$171,795 |
| Per Capita Ending Fund Balance: | \$776 | \$689 | \$462 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|---------|----------|---------|
| Total Reserved Funds: | \$ | \$2,724 | \$ |
| Total Unreserved Funds: | \$ | \$28,007 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|-----------|-----------|-----------|
| Total Restricted Net Assets: | \$43,279 | \$37,131 | \$ |
| Total Unrestricted Net Assets: | \$422,392 | \$125,617 | \$106,256 |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 08: | \$ | \$385,902 | \$36,500 |
| Per Capita Debt: | \$ | \$841 | \$106 |
| General Obligation Debt over EAV: | 0.00% | 0.38% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 08: | \$ | \$741,992 | \$336,131 |
| Per Capita Beginning Retained Earnings for FY 08: | \$ | \$2,071 | \$745 |
| Revenue Collected During FY 08: | \$ | \$206,165 | \$79,162 |
| Expenditures During FY 08: | \$ | \$201,484 | \$88,676 |
| Per Capita Revenue: | \$ | \$520 | \$198 |
| Per Capita Expenditures: | \$ | \$519 | \$219 |
| Operating Income (loss): | \$ | \$4,680 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 404.24% | 297.27% |
| Ending Retained Earnings for FY 08: | \$ | \$751,204 | \$341,980 |
| Per Capita Ending Retained Earnings: | \$ | \$2,084 | \$759 |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Rio Village**

Unit Code: **048/050/32**

County: **KNOX**

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$129,097

Equalized Assessed Valuation:

\$1,731,613

Population:

233

Employees:

Full Time:

Part Time:

10

Salaries Paid:

\$9,665

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|------------------|------------------|------------------|
| Beginning Fund Balance for FY 08: | \$251,667 | \$266,951 | \$169,639 |
| Per Capita Beginning Fund Balance: | \$1,080 | \$666 | \$444 |
| Revenue Collected During FY 08: | \$56,977 | \$254,229 | \$117,702 |
| Expenditures During FY 08: | \$38,311 | \$232,039 | \$106,311 |
| Per Capita Revenue: | \$245 | \$581 | \$283 |
| Per Capita Expenditures: | \$164 | \$540 | \$267 |
| Revenues over (under) Expenditures: | \$18,666 | \$22,190 | \$7,764 |
| Ratio of Fund Balance to Expenditures: | 692.58% | 286.45% | 165.93% |
| Ending Fund Balance for FY 08: | \$265,333 | \$280,303 | \$171,795 |
| Per Capita Ending Fund Balance: | \$1,139 | \$689 | \$462 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$2,724 | \$ |
| Total Unreserved Funds: | \$ | \$28,007 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|------------------|------------------|------------------|
| Total Restricted Net Assets: | \$14,636 | \$37,131 | \$ |
| Total Unrestricted Net Assets: | \$250,697 | \$125,617 | \$106,256 |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|-----------------|-----------------|----------------|
| Outstanding Debt for FY 08: | \$73,000 | \$385,902 | \$36,500 |
| Per Capita Debt: | \$313 | \$841 | \$106 |
| General Obligation Debt over EAV: | 0.00% | 0.38% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 08: | \$236,233 | \$741,992 | \$336,131 |
| Per Capita Beginning Retained Earnings for FY 08: | \$1,014 | \$2,071 | \$745 |
| Revenue Collected During FY 08: | \$41,469 | \$206,165 | \$79,162 |
| Expenditures During FY 08: | \$36,169 | \$201,484 | \$88,676 |
| Per Capita Revenue: | \$178 | \$520 | \$198 |
| Per Capita Expenditures: | \$155 | \$519 | \$219 |
| Operating Income (loss): | \$5,300 | \$4,680 | \$ |
| Ratio of Retained Earnings to Expenditures: | 681.61% | 404.24% | 297.27% |
| Ending Retained Earnings for FY 08: | \$246,533 | \$751,204 | \$341,980 |
| Per Capita Ending Retained Earnings: | \$1,058 | \$2,084 | \$759 |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Ripley Village**

Unit Code: **005/020/32**

County: **BROWN**

Fiscal Year End:

12/31/2008

Accounting Method:

Cash

Appropriation or Budget:

\$60,687

Equalized Assessed Valuation:

\$380,550

Population:

103

Employees:

Full Time:

Part Time:

11

Salaries Paid:

\$3,840

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|-----------------|------------------|------------------|
| Beginning Fund Balance for FY 08: | \$72,636 | \$266,951 | \$169,639 |
| Per Capita Beginning Fund Balance: | \$705 | \$666 | \$444 |
| Revenue Collected During FY 08: | \$67,160 | \$254,229 | \$117,702 |
| Expenditures During FY 08: | \$60,687 | \$232,039 | \$106,311 |
| Per Capita Revenue: | \$652 | \$581 | \$283 |
| Per Capita Expenditures: | \$589 | \$540 | \$267 |
| Revenues over (under) Expenditures: | \$6,473 | \$22,190 | \$7,764 |
| Ratio of Fund Balance to Expenditures: | 130.36% | 286.45% | 165.93% |
| Ending Fund Balance for FY 08: | \$79,109 | \$280,303 | \$171,795 |
| Per Capita Ending Fund Balance: | \$768 | \$689 | \$462 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|-----------------|-----------------|----------------|
| Total Reserved Funds: | \$21,946 | \$2,724 | \$ |
| Total Unreserved Funds: | \$36,747 | \$28,007 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|------------------|------------------|
| Total Restricted Net Assets: | \$ | \$37,131 | \$ |
| Total Unrestricted Net Assets: | \$ | \$125,617 | \$106,256 |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 08: | \$ | \$385,902 | \$36,500 |
| Per Capita Debt: | \$ | \$841 | \$106 |
| General Obligation Debt over EAV: | 0.00% | 0.38% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 08: | \$ | \$741,992 | \$336,131 |
| Per Capita Beginning Retained Earnings for FY 08: | \$ | \$2,071 | \$745 |
| Revenue Collected During FY 08: | \$ | \$206,165 | \$79,162 |
| Expenditures During FY 08: | \$ | \$201,484 | \$88,676 |
| Per Capita Revenue: | \$ | \$520 | \$198 |
| Per Capita Expenditures: | \$ | \$519 | \$219 |
| Operating Income (loss): | \$ | \$4,680 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 404.24% | 297.27% |
| Ending Retained Earnings for FY 08: | \$ | \$751,204 | \$341,980 |
| Per Capita Ending Retained Earnings: | \$ | \$2,084 | \$759 |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **River Forest Village**

Unit Code: **016/480/32**

County: **COOK**

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$23,249,614

Equalized Assessed Valuation:

\$515,665,926

Population:

11,635

Employees:

Full Time:

78

Part Time:

19

Salaries Paid:

\$6,616,323

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|---------------------|--------------------|--------------------|
| Beginning Fund Balance for FY 08: | \$4,118,147 | \$3,328,918 | \$1,565,564 |
| Per Capita Beginning Fund Balance: | \$354 | \$548 | \$381 |
| Revenue Collected During FY 08: | \$10,688,125 | \$5,252,094 | \$2,318,995 |
| Expenditures During FY 08: | \$11,340,103 | \$5,218,323 | \$2,340,819 |
| Per Capita Revenue: | \$919 | \$721 | \$564 |
| Per Capita Expenditures: | \$975 | \$706 | \$556 |
| Revenues over (under) Expenditures: | -\$651,978 | \$33,771 | \$35,354 |
| Ratio of Fund Balance to Expenditures: | 30.56% | 87.61% | 68.63% |
| Ending Fund Balance for FY 08: | \$3,465,364 | \$3,304,801 | \$1,545,501 |
| Per Capita Ending Fund Balance: | \$298 | \$554 | \$382 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|-----------|-----------------|-----------|
| Total Reserved Funds: | \$ | \$1,344 | \$ |
| Total Unreserved Funds: | \$ | \$41,086 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|---------------------|--------------------|------------------|
| Total Restricted Net Assets: | \$11,255,587 | \$1,203,389 | \$223,442 |
| Total Unrestricted Net Assets: | \$3,435,282 | \$1,378,027 | \$727,227 |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|--------------------|--------------------|--------------------|
| Outstanding Debt for FY 08: | \$8,065,459 | \$7,762,020 | \$1,837,009 |
| Per Capita Debt: | \$693 | \$1,174 | \$528 |
| General Obligation Debt over EAV: | 1.54% | 1.69% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|--------------------|--------------------|
| Beginning Retained Earnings for FY 08: | \$6,067,967 | \$8,434,882 | \$3,172,836 |
| Per Capita Beginning Retained Earnings for FY 08: | \$522 | \$1,329 | \$992 |
| Revenue Collected During FY 08: | \$2,313,080 | \$2,601,339 | \$1,061,685 |
| Expenditures During FY 08: | \$2,186,752 | \$2,427,439 | \$1,076,743 |
| Per Capita Revenue: | \$199 | \$427 | \$282 |
| Per Capita Expenditures: | \$188 | \$403 | \$271 |
| Operating Income (loss): | \$126,328 | \$173,899 | \$13,812 |
| Ratio of Retained Earnings to Expenditures: | 283.26% | 397.74% | 331.71% |
| Ending Retained Earnings for FY 08: | \$6,194,295 | \$8,876,515 | \$3,220,336 |
| Per Capita Ending Retained Earnings: | \$532 | \$1,396 | \$1,067 |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **River Grove Village**

Unit Code: **016/485/32**

County: **COOK**

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$16,207,341

Equalized Assessed Valuation:

\$262,149,942

Population:

10,064

Employees:

Full Time:

45

Part Time:

155

Salaries Paid:

\$4,414,385

Blended Component Units

Number Submitted = 1

River Grove Police Pension Fund

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|--------------------|--------------------|--------------------|
| Beginning Fund Balance for FY 08: | \$4,981,566 | \$3,328,918 | \$1,565,564 |
| Per Capita Beginning Fund Balance: | \$495 | \$548 | \$381 |
| Revenue Collected During FY 08: | \$9,286,485 | \$5,252,094 | \$2,318,995 |
| Expenditures During FY 08: | \$9,706,326 | \$5,218,323 | \$2,340,819 |
| Per Capita Revenue: | \$923 | \$721 | \$564 |
| Per Capita Expenditures: | \$964 | \$706 | \$556 |
| Revenues over (under) Expenditures: | -\$419,841 | \$33,771 | \$35,354 |
| Ratio of Fund Balance to Expenditures: | 49.22% | 87.61% | 68.63% |
| Ending Fund Balance for FY 08: | \$4,777,805 | \$3,304,801 | \$1,545,501 |
| Per Capita Ending Fund Balance: | \$475 | \$554 | \$382 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|-----------|-----------------|-----------|
| Total Reserved Funds: | \$ | \$1,344 | \$ |
| Total Unreserved Funds: | \$ | \$41,086 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|---------------------|--------------------|------------------|
| Total Restricted Net Assets: | \$2,919,270 | \$1,203,389 | \$223,442 |
| Total Unrestricted Net Assets: | -\$5,797,586 | \$1,378,027 | \$727,227 |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|---------------------|-----------------|----------------|
| Outstanding Debt for FY 08: | \$12,763,787 | \$7,762,020 | \$1,837,009 |
| Per Capita Debt: | \$1,268 | \$1,174 | \$528 |
| General Obligation Debt over EAV: | 1.85% | 1.69% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 08: | \$3,178,311 | \$8,434,882 | \$3,172,836 |
| Per Capita Beginning Retained Earnings for FY 08: | \$316 | \$1,329 | \$992 |
| Revenue Collected During FY 08: | \$1,556,961 | \$2,601,339 | \$1,061,685 |
| Expenditures During FY 08: | \$1,390,204 | \$2,427,439 | \$1,076,743 |
| Per Capita Revenue: | \$155 | \$427 | \$282 |
| Per Capita Expenditures: | \$138 | \$403 | \$271 |
| Operating Income (loss): | \$166,757 | \$173,899 | \$13,812 |
| Ratio of Retained Earnings to Expenditures: | 240.62% | 397.74% | 331.71% |
| Ending Retained Earnings for FY 08: | \$3,345,068 | \$8,876,515 | \$3,220,336 |
| Per Capita Ending Retained Earnings: | \$332 | \$1,396 | \$1,067 |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Riverdale Village**

Unit Code: **016/475/32**

County: **COOK**

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$42,994,320

Equalized Assessed Valuation:

\$135,861,088

Population:

14,077

Employees:

Full Time:

90

Part Time:

25

Salaries Paid:

\$5,490,268

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|---------------------|--------------------|--------------------|
| Beginning Fund Balance for FY 08: | -\$570,448 | \$3,328,918 | \$1,565,564 |
| Per Capita Beginning Fund Balance: | -\$41 | \$548 | \$381 |
| Revenue Collected During FY 08: | \$10,189,024 | \$5,252,094 | \$2,318,995 |
| Expenditures During FY 08: | \$10,611,022 | \$5,218,323 | \$2,340,819 |
| Per Capita Revenue: | \$724 | \$721 | \$564 |
| Per Capita Expenditures: | \$754 | \$706 | \$556 |
| Revenues over (under) Expenditures: | -\$421,998 | \$33,771 | \$35,354 |
| Ratio of Fund Balance to Expenditures: | -12.38% | 87.61% | 68.63% |
| Ending Fund Balance for FY 08: | -\$1,313,562 | \$3,304,801 | \$1,545,501 |
| Per Capita Ending Fund Balance: | -\$93 | \$554 | \$382 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$1,344 | \$ |
| Total Unreserved Funds: | \$ | \$41,086 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|---------------------|--------------------|------------------|
| Total Restricted Net Assets: | \$1,729,212 | \$1,203,389 | \$223,442 |
| Total Unrestricted Net Assets: | -\$2,532,461 | \$1,378,027 | \$727,227 |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|---------------------|--------------------|--------------------|
| Outstanding Debt for FY 08: | \$11,413,105 | \$7,762,020 | \$1,837,009 |
| Per Capita Debt: | \$811 | \$1,174 | \$528 |
| General Obligation Debt over EAV: | 2.55% | 1.69% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|--------------------|--------------------|
| Beginning Retained Earnings for FY 08: | \$9,611,500 | \$8,434,882 | \$3,172,836 |
| Per Capita Beginning Retained Earnings for FY 08: | \$683 | \$1,329 | \$992 |
| Revenue Collected During FY 08: | \$2,998,148 | \$2,601,339 | \$1,061,685 |
| Expenditures During FY 08: | \$3,383,857 | \$2,427,439 | \$1,076,743 |
| Per Capita Revenue: | \$213 | \$427 | \$282 |
| Per Capita Expenditures: | \$240 | \$403 | \$271 |
| Operating Income (loss): | -\$385,709 | \$173,899 | \$13,812 |
| Ratio of Retained Earnings to Expenditures: | 273.02% | 397.74% | 331.71% |
| Ending Retained Earnings for FY 08: | \$9,238,540 | \$8,876,515 | \$3,220,336 |
| Per Capita Ending Retained Earnings: | \$656 | \$1,396 | \$1,067 |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Riverside Village**

Unit Code: **016/490/32** County: **COOK**

Fiscal Year End: **12/31/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$13,991,251**

Equalized Assessed Valuation: **\$328,080,935**

Population: **8,895**

Employees:

Full Time: **43**

Part Time: **92**

Salaries Paid: **\$4,153,818**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|--------------------|--------------------|--------------------|
| Beginning Fund Balance for FY 08: | \$4,907,136 | \$3,328,918 | \$1,565,564 |
| Per Capita Beginning Fund Balance: | \$552 | \$548 | \$381 |
| Revenue Collected During FY 08: | \$8,609,758 | \$5,252,094 | \$2,318,995 |
| Expenditures During FY 08: | \$8,239,408 | \$5,218,323 | \$2,340,819 |
| Per Capita Revenue: | \$968 | \$721 | \$564 |
| Per Capita Expenditures: | \$926 | \$706 | \$556 |
| Revenues over (under) Expenditures: | \$370,350 | \$33,771 | \$35,354 |
| Ratio of Fund Balance to Expenditures: | 65.89% | 87.61% | 68.63% |
| Ending Fund Balance for FY 08: | \$5,429,350 | \$3,304,801 | \$1,545,501 |
| Per Capita Ending Fund Balance: | \$610 | \$554 | \$382 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|-----------|-----------------|-----------|
| Total Reserved Funds: | \$ | \$1,344 | \$ |
| Total Unreserved Funds: | \$ | \$41,086 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|--------------------|--------------------|------------------|
| Total Restricted Net Assets: | \$2,459,548 | \$1,203,389 | \$223,442 |
| Total Unrestricted Net Assets: | \$4,869,341 | \$1,378,027 | \$727,227 |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|--------------------|--------------------|--------------------|
| Outstanding Debt for FY 08: | \$9,392,750 | \$7,762,020 | \$1,837,009 |
| Per Capita Debt: | \$1,056 | \$1,174 | \$528 |
| General Obligation Debt over EAV: | 1.29% | 1.69% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|---------------------|--------------------|--------------------|
| Beginning Retained Earnings for FY 08: | \$11,266,319 | \$8,434,882 | \$3,172,836 |
| Per Capita Beginning Retained Earnings for FY 08: | \$1,267 | \$1,329 | \$992 |
| Revenue Collected During FY 08: | \$2,432,174 | \$2,601,339 | \$1,061,685 |
| Expenditures During FY 08: | \$2,183,309 | \$2,427,439 | \$1,076,743 |
| Per Capita Revenue: | \$273 | \$427 | \$282 |
| Per Capita Expenditures: | \$245 | \$403 | \$271 |
| Operating Income (loss): | \$248,865 | \$173,899 | \$13,812 |
| Ratio of Retained Earnings to Expenditures: | 527.49% | 397.74% | 331.71% |
| Ending Retained Earnings for FY 08: | \$11,516,842 | \$8,876,515 | \$3,220,336 |
| Per Capita Ending Retained Earnings: | \$1,295 | \$1,396 | \$1,067 |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Riverton Village**

Unit Code: **083/095/32**

County: **SANGAMON**

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$6,094,573

Equalized Assessed Valuation:

\$33,894,017

Population:

2,997

Employees:

Full Time:

49

Part Time:

Salaries Paid:

\$1,123,137

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|------------------|--------------------|--------------------|
| Beginning Fund Balance for FY 08: | \$489,765 | \$3,328,918 | \$1,565,564 |
| Per Capita Beginning Fund Balance: | \$163 | \$548 | \$381 |
| Revenue Collected During FY 08: | \$984,108 | \$5,252,094 | \$2,318,995 |
| Expenditures During FY 08: | \$936,865 | \$5,218,323 | \$2,340,819 |
| Per Capita Revenue: | \$328 | \$721 | \$564 |
| Per Capita Expenditures: | \$313 | \$706 | \$556 |
| Revenues over (under) Expenditures: | \$47,243 | \$33,771 | \$35,354 |
| Ratio of Fund Balance to Expenditures: | 53.16% | 87.61% | 68.63% |
| Ending Fund Balance for FY 08: | \$498,002 | \$3,304,801 | \$1,545,501 |
| Per Capita Ending Fund Balance: | \$166 | \$554 | \$382 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$1,344 | \$ |
| Total Unreserved Funds: | \$ | \$41,086 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|------------------|--------------------|------------------|
| Total Restricted Net Assets: | \$ | \$1,203,389 | \$223,442 |
| Total Unrestricted Net Assets: | \$498,002 | \$1,378,027 | \$727,227 |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|--------------------|-----------------|----------------|
| Outstanding Debt for FY 08: | \$1,395,000 | \$7,762,020 | \$1,837,009 |
| Per Capita Debt: | \$465 | \$1,174 | \$528 |
| General Obligation Debt over EAV: | 0.00% | 1.69% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 08: | \$6,459,092 | \$8,434,882 | \$3,172,836 |
| Per Capita Beginning Retained Earnings for FY 08: | \$2,155 | \$1,329 | \$992 |
| Revenue Collected During FY 08: | \$4,518,878 | \$2,601,339 | \$1,061,685 |
| Expenditures During FY 08: | \$4,338,736 | \$2,427,439 | \$1,076,743 |
| Per Capita Revenue: | \$1,508 | \$427 | \$282 |
| Per Capita Expenditures: | \$1,448 | \$403 | \$271 |
| Operating Income (loss): | \$180,142 | \$173,899 | \$13,812 |
| Ratio of Retained Earnings to Expenditures: | 153.92% | 397.74% | 331.71% |
| Ending Retained Earnings for FY 08: | \$6,678,240 | \$8,876,515 | \$3,220,336 |
| Per Capita Ending Retained Earnings: | \$2,228 | \$1,396 | \$1,067 |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Riverwoods Village**

Unit Code: **049/155/32**

County: **LAKE**

Fiscal Year End:

12/31/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$14,830,350

Equalized Assessed Valuation:

\$444,729,639

Population:

3,900

Employees:

Full Time:

10

Part Time:

13

Salaries Paid:

\$1,077,871

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|---------------------|--------------------|--------------------|
| Beginning Fund Balance for FY 08: | \$13,564,462 | \$3,328,918 | \$1,565,564 |
| Per Capita Beginning Fund Balance: | \$3,478 | \$548 | \$381 |
| Revenue Collected During FY 08: | \$3,449,558 | \$5,252,094 | \$2,318,995 |
| Expenditures During FY 08: | \$2,693,665 | \$5,218,323 | \$2,340,819 |
| Per Capita Revenue: | \$885 | \$721 | \$564 |
| Per Capita Expenditures: | \$691 | \$706 | \$556 |
| Revenues over (under) Expenditures: | \$755,893 | \$33,771 | \$35,354 |
| Ratio of Fund Balance to Expenditures: | 490.79% | 87.61% | 68.63% |
| Ending Fund Balance for FY 08: | \$13,220,175 | \$3,304,801 | \$1,545,501 |
| Per Capita Ending Fund Balance: | \$3,390 | \$554 | \$382 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|-----------|-----------------|-----------|
| Total Reserved Funds: | \$ | \$1,344 | \$ |
| Total Unreserved Funds: | \$ | \$41,086 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|---------------------|--------------------|------------------|
| Total Restricted Net Assets: | \$6,018 | \$1,203,389 | \$223,442 |
| Total Unrestricted Net Assets: | \$13,453,006 | \$1,378,027 | \$727,227 |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|--------------------|--------------------|--------------------|
| Outstanding Debt for FY 08: | \$2,371,602 | \$7,762,020 | \$1,837,009 |
| Per Capita Debt: | \$608 | \$1,174 | \$528 |
| General Obligation Debt over EAV: | 0.00% | 1.69% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|---------------------|--------------------|--------------------|
| Beginning Retained Earnings for FY 08: | \$10,695,609 | \$8,434,882 | \$3,172,836 |
| Per Capita Beginning Retained Earnings for FY 08: | \$2,742 | \$1,329 | \$992 |
| Revenue Collected During FY 08: | \$1,797,010 | \$2,601,339 | \$1,061,685 |
| Expenditures During FY 08: | \$1,398,228 | \$2,427,439 | \$1,076,743 |
| Per Capita Revenue: | \$461 | \$427 | \$282 |
| Per Capita Expenditures: | \$359 | \$403 | \$271 |
| Operating Income (loss): | \$398,782 | \$173,899 | \$13,812 |
| Ratio of Retained Earnings to Expenditures: | 872.14% | 397.74% | 331.71% |
| Ending Retained Earnings for FY 08: | \$12,194,571 | \$8,876,515 | \$3,220,336 |
| Per Capita Ending Retained Earnings: | \$3,127 | \$1,396 | \$1,067 |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Roanoke Village**

Unit Code: **102/060/32**

County: **WOODFORD**

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$1,295,100

Equalized Assessed Valuation:

\$31,148,350

Population:

1,998

Employees:

Full Time:

6

Part Time:

64

Salaries Paid:

\$280,164

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|--------------------|--------------------|--------------------|
| Beginning Fund Balance for FY 08: | \$1,473,696 | \$3,328,918 | \$1,565,564 |
| Per Capita Beginning Fund Balance: | \$738 | \$548 | \$381 |
| Revenue Collected During FY 08: | \$1,018,039 | \$5,252,094 | \$2,318,995 |
| Expenditures During FY 08: | \$835,363 | \$5,218,323 | \$2,340,819 |
| Per Capita Revenue: | \$510 | \$721 | \$564 |
| Per Capita Expenditures: | \$418 | \$706 | \$556 |
| Revenues over (under) Expenditures: | \$182,676 | \$33,771 | \$35,354 |
| Ratio of Fund Balance to Expenditures: | 192.87% | 87.61% | 68.63% |
| Ending Fund Balance for FY 08: | \$1,611,190 | \$3,304,801 | \$1,545,501 |
| Per Capita Ending Fund Balance: | \$806 | \$554 | \$382 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|-----------|-----------------|-----------|
| Total Reserved Funds: | \$ | \$1,344 | \$ |
| Total Unreserved Funds: | \$ | \$41,086 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|--------------------|--------------------|------------------|
| Total Restricted Net Assets: | \$9,418 | \$1,203,389 | \$223,442 |
| Total Unrestricted Net Assets: | \$1,676,022 | \$1,378,027 | \$727,227 |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|-----------------|--------------------|--------------------|
| Outstanding Debt for FY 08: | \$33,414 | \$7,762,020 | \$1,837,009 |
| Per Capita Debt: | \$17 | \$1,174 | \$528 |
| General Obligation Debt over EAV: | 0.00% | 1.69% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|--------------------|--------------------|
| Beginning Retained Earnings for FY 08: | \$2,393,819 | \$8,434,882 | \$3,172,836 |
| Per Capita Beginning Retained Earnings for FY 08: | \$1,198 | \$1,329 | \$992 |
| Revenue Collected During FY 08: | \$340,152 | \$2,601,339 | \$1,061,685 |
| Expenditures During FY 08: | \$346,577 | \$2,427,439 | \$1,076,743 |
| Per Capita Revenue: | \$170 | \$427 | \$282 |
| Per Capita Expenditures: | \$173 | \$403 | \$271 |
| Operating Income (loss): | -\$6,425 | \$173,899 | \$13,812 |
| Ratio of Retained Earnings to Expenditures: | 699.75% | 397.74% | 331.71% |
| Ending Retained Earnings for FY 08: | \$2,425,189 | \$8,876,515 | \$3,220,336 |
| Per Capita Ending Retained Earnings: | \$1,214 | \$1,396 | \$1,067 |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Roberts Village**

Unit Code: **027/045/32** County: **FORD**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$417,198**

Equalized Assessed Valuation: **\$3,128,026**

Population: **387**

Employees:

Full Time:

Part Time: **14**

Salaries Paid: **\$36,555**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|------------------|------------------|------------------|
| Beginning Fund Balance for FY 08: | \$164,299 | \$266,951 | \$169,639 |
| Per Capita Beginning Fund Balance: | \$425 | \$666 | \$444 |
| Revenue Collected During FY 08: | \$145,887 | \$254,229 | \$117,702 |
| Expenditures During FY 08: | \$147,947 | \$232,039 | \$106,311 |
| Per Capita Revenue: | \$377 | \$581 | \$283 |
| Per Capita Expenditures: | \$382 | \$540 | \$267 |
| Revenues over (under) Expenditures: | -\$2,060 | \$22,190 | \$7,764 |
| Ratio of Fund Balance to Expenditures: | 109.66% | 286.45% | 165.93% |
| Ending Fund Balance for FY 08: | \$162,239 | \$280,303 | \$171,795 |
| Per Capita Ending Fund Balance: | \$419 | \$689 | \$462 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|-----------|-----------------|-----------|
| Total Reserved Funds: | \$ | \$2,724 | \$ |
| Total Unreserved Funds: | \$ | \$28,007 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|------------------|------------------|------------------|
| Total Restricted Net Assets: | \$ | \$37,131 | \$ |
| Total Unrestricted Net Assets: | \$162,239 | \$125,617 | \$106,256 |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|-----------------|------------------|-----------------|
| Outstanding Debt for FY 08: | \$75,000 | \$385,902 | \$36,500 |
| Per Capita Debt: | \$194 | \$841 | \$106 |
| General Obligation Debt over EAV: | 0.00% | 0.38% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|------------------|------------------|------------------|
| Beginning Retained Earnings for FY 08: | \$81,777 | \$741,992 | \$336,131 |
| Per Capita Beginning Retained Earnings for FY 08: | \$211 | \$2,071 | \$745 |
| Revenue Collected During FY 08: | \$28,417 | \$206,165 | \$79,162 |
| Expenditures During FY 08: | \$89,658 | \$201,484 | \$88,676 |
| Per Capita Revenue: | \$73 | \$520 | \$198 |
| Per Capita Expenditures: | \$232 | \$519 | \$219 |
| Operating Income (loss): | -\$61,241 | \$4,680 | \$ |
| Ratio of Retained Earnings to Expenditures: | 106.56% | 404.24% | 297.27% |
| Ending Retained Earnings for FY 08: | \$95,536 | \$751,204 | \$341,980 |
| Per Capita Ending Retained Earnings: | \$247 | \$2,084 | \$759 |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Robinson City**

Unit Code: **017/030/30**

County: **CRAWFORD**

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$7,831,858

Equalized Assessed Valuation:

\$59,778,811

Population:

6,392

Employees:

Full Time:

45

Part Time:

68

Salaries Paid:

\$2,113,791

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|--------------------|--------------------|--------------------|
| Beginning Fund Balance for FY 08: | \$1,668,734 | \$3,328,918 | \$1,565,564 |
| Per Capita Beginning Fund Balance: | \$261 | \$548 | \$381 |
| Revenue Collected During FY 08: | \$3,950,197 | \$5,252,094 | \$2,318,995 |
| Expenditures During FY 08: | \$3,832,371 | \$5,218,323 | \$2,340,819 |
| Per Capita Revenue: | \$618 | \$721 | \$564 |
| Per Capita Expenditures: | \$600 | \$706 | \$556 |
| Revenues over (under) Expenditures: | \$117,826 | \$33,771 | \$35,354 |
| Ratio of Fund Balance to Expenditures: | 48.85% | 87.61% | 68.63% |
| Ending Fund Balance for FY 08: | \$1,871,960 | \$3,304,801 | \$1,545,501 |
| Per Capita Ending Fund Balance: | \$293 | \$554 | \$382 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|-----------|-----------------|-----------|
| Total Reserved Funds: | \$ | \$1,344 | \$ |
| Total Unreserved Funds: | \$ | \$41,086 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|--------------------|--------------------|------------------|
| Total Restricted Net Assets: | \$1,632,990 | \$1,203,389 | \$223,442 |
| Total Unrestricted Net Assets: | \$238,971 | \$1,378,027 | \$727,227 |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|--------------------|--------------------|--------------------|
| Outstanding Debt for FY 08: | \$1,905,505 | \$7,762,020 | \$1,837,009 |
| Per Capita Debt: | \$298 | \$1,174 | \$528 |
| General Obligation Debt over EAV: | 2.63% | 1.69% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|--------------------|--------------------|
| Beginning Retained Earnings for FY 08: | \$6,239,581 | \$8,434,882 | \$3,172,836 |
| Per Capita Beginning Retained Earnings for FY 08: | \$976 | \$1,329 | \$992 |
| Revenue Collected During FY 08: | \$712,193 | \$2,601,339 | \$1,061,685 |
| Expenditures During FY 08: | \$792,225 | \$2,427,439 | \$1,076,743 |
| Per Capita Revenue: | \$111 | \$427 | \$282 |
| Per Capita Expenditures: | \$124 | \$403 | \$271 |
| Operating Income (loss): | -\$80,032 | \$173,899 | \$13,812 |
| Ratio of Retained Earnings to Expenditures: | 777.50% | 397.74% | 331.71% |
| Ending Retained Earnings for FY 08: | \$6,159,549 | \$8,876,515 | \$3,220,336 |
| Per Capita Ending Retained Earnings: | \$964 | \$1,396 | \$1,067 |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Rochelle City**

Unit Code: **071/055/30** County: **OGLE**

Fiscal Year End: **4/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$45,995,633**

Equalized Assessed Valuation: **\$192,216,287**

Population: **9,854**

Employees:

Full Time: **133**

Part Time: **52**

Salaries Paid: **\$6,879,377**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|--------------------|--------------------|--------------------|
| Beginning Fund Balance for FY 08: | \$4,601,107 | \$3,328,918 | \$1,565,564 |
| Per Capita Beginning Fund Balance: | \$467 | \$548 | \$381 |
| Revenue Collected During FY 08: | \$8,093,917 | \$5,252,094 | \$2,318,995 |
| Expenditures During FY 08: | \$7,683,579 | \$5,218,323 | \$2,340,819 |
| Per Capita Revenue: | \$821 | \$721 | \$564 |
| Per Capita Expenditures: | \$780 | \$706 | \$556 |
| Revenues over (under) Expenditures: | \$410,338 | \$33,771 | \$35,354 |
| Ratio of Fund Balance to Expenditures: | 68.76% | 87.61% | 68.63% |
| Ending Fund Balance for FY 08: | \$5,283,075 | \$3,304,801 | \$1,545,501 |
| Per Capita Ending Fund Balance: | \$536 | \$554 | \$382 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|-----------|-----------------|-----------|
| Total Reserved Funds: | \$ | \$1,344 | \$ |
| Total Unreserved Funds: | \$ | \$41,086 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|--------------------|--------------------|------------------|
| Total Restricted Net Assets: | \$1,036,904 | \$1,203,389 | \$223,442 |
| Total Unrestricted Net Assets: | \$7,395,510 | \$1,378,027 | \$727,227 |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|---------------------|--------------------|--------------------|
| Outstanding Debt for FY 08: | \$23,314,391 | \$7,762,020 | \$1,837,009 |
| Per Capita Debt: | \$2,366 | \$1,174 | \$528 |
| General Obligation Debt over EAV: | 0.07% | 1.69% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|---------------------|--------------------|--------------------|
| Beginning Retained Earnings for FY 08: | \$56,563,593 | \$8,434,882 | \$3,172,836 |
| Per Capita Beginning Retained Earnings for FY 08: | \$5,740 | \$1,329 | \$992 |
| Revenue Collected During FY 08: | \$27,739,270 | \$2,601,339 | \$1,061,685 |
| Expenditures During FY 08: | \$22,826,071 | \$2,427,439 | \$1,076,743 |
| Per Capita Revenue: | \$2,815 | \$427 | \$282 |
| Per Capita Expenditures: | \$2,316 | \$403 | \$271 |
| Operating Income (loss): | \$4,913,199 | \$173,899 | \$13,812 |
| Ratio of Retained Earnings to Expenditures: | 268.74% | 397.74% | 331.71% |
| Ending Retained Earnings for FY 08: | \$61,343,343 | \$8,876,515 | \$3,220,336 |
| Per Capita Ending Retained Earnings: | \$6,225 | \$1,396 | \$1,067 |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Rock City Village**

Unit Code: **089/055/32** County: **STEPHENSON**

Fiscal Year End: **4/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$56,425**

Equalized Assessed Valuation: **\$3,625,407**

Population: **320**

Employees:

Full Time:

Part Time: **13**

Salaries Paid: **\$13,794**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|------------------|------------------|------------------|
| Beginning Fund Balance for FY 08: | \$280,327 | \$266,951 | \$169,639 |
| Per Capita Beginning Fund Balance: | \$876 | \$666 | \$444 |
| Revenue Collected During FY 08: | \$72,978 | \$254,229 | \$117,702 |
| Expenditures During FY 08: | \$71,050 | \$232,039 | \$106,311 |
| Per Capita Revenue: | \$228 | \$581 | \$283 |
| Per Capita Expenditures: | \$222 | \$540 | \$267 |
| Revenues over (under) Expenditures: | \$1,928 | \$22,190 | \$7,764 |
| Ratio of Fund Balance to Expenditures: | 397.00% | 286.45% | 165.93% |
| Ending Fund Balance for FY 08: | \$282,068 | \$280,303 | \$171,795 |
| Per Capita Ending Fund Balance: | \$881 | \$689 | \$462 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|------------------|-----------------|-----------|
| Total Reserved Funds: | \$3,086 | \$2,724 | \$ |
| Total Unreserved Funds: | \$278,983 | \$28,007 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|-----------|------------------|------------------|
| Total Restricted Net Assets: | \$ | \$37,131 | \$ |
| Total Unrestricted Net Assets: | \$ | \$125,617 | \$106,256 |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 08: | \$ | \$385,902 | \$36,500 |
| Per Capita Debt: | \$ | \$841 | \$106 |
| General Obligation Debt over EAV: | 0.00% | 0.38% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 08: | \$602,834 | \$741,992 | \$336,131 |
| Per Capita Beginning Retained Earnings for FY 08: | \$1,884 | \$2,071 | \$745 |
| Revenue Collected During FY 08: | \$67,980 | \$206,165 | \$79,162 |
| Expenditures During FY 08: | \$78,274 | \$201,484 | \$88,676 |
| Per Capita Revenue: | \$212 | \$520 | \$198 |
| Per Capita Expenditures: | \$245 | \$519 | \$219 |
| Operating Income (loss): | -\$10,294 | \$4,680 | \$ |
| Ratio of Retained Earnings to Expenditures: | 757.25% | 404.24% | 297.27% |
| Ending Retained Earnings for FY 08: | \$592,727 | \$751,204 | \$341,980 |
| Per Capita Ending Retained Earnings: | \$1,852 | \$2,084 | \$759 |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Rock Falls City**

Unit Code: **098/050/30** County: **WHITESIDE**

Fiscal Year End: **4/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$19,748,263**

Equalized Assessed Valuation: **\$73,370,924**

Population: **9,325**

Employees:

Full Time: **91**

Part Time: **39**

Salaries Paid: **\$3,797,091**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|--------------------|--------------------|--------------------|
| Beginning Fund Balance for FY 08: | \$2,767,302 | \$3,328,918 | \$1,565,564 |
| Per Capita Beginning Fund Balance: | \$297 | \$548 | \$381 |
| Revenue Collected During FY 08: | \$5,737,258 | \$5,252,094 | \$2,318,995 |
| Expenditures During FY 08: | \$5,469,695 | \$5,218,323 | \$2,340,819 |
| Per Capita Revenue: | \$615 | \$721 | \$564 |
| Per Capita Expenditures: | \$587 | \$706 | \$556 |
| Revenues over (under) Expenditures: | \$267,563 | \$33,771 | \$35,354 |
| Ratio of Fund Balance to Expenditures: | 61.26% | 87.61% | 68.63% |
| Ending Fund Balance for FY 08: | \$3,350,984 | \$3,304,801 | \$1,545,501 |
| Per Capita Ending Fund Balance: | \$359 | \$554 | \$382 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|-----------|-----------------|-----------|
| Total Reserved Funds: | \$ | \$1,344 | \$ |
| Total Unreserved Funds: | \$ | \$41,086 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|--------------------|--------------------|------------------|
| Total Restricted Net Assets: | \$1,066,277 | \$1,203,389 | \$223,442 |
| Total Unrestricted Net Assets: | \$2,578,179 | \$1,378,027 | \$727,227 |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|--------------------|--------------------|--------------------|
| Outstanding Debt for FY 08: | \$5,380,866 | \$7,762,020 | \$1,837,009 |
| Per Capita Debt: | \$577 | \$1,174 | \$528 |
| General Obligation Debt over EAV: | 2.01% | 1.69% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|---------------------|--------------------|--------------------|
| Beginning Retained Earnings for FY 08: | \$31,557,686 | \$8,434,882 | \$3,172,836 |
| Per Capita Beginning Retained Earnings for FY 08: | \$3,384 | \$1,329 | \$992 |
| Revenue Collected During FY 08: | \$11,958,567 | \$2,601,339 | \$1,061,685 |
| Expenditures During FY 08: | \$11,107,192 | \$2,427,439 | \$1,076,743 |
| Per Capita Revenue: | \$1,282 | \$427 | \$282 |
| Per Capita Expenditures: | \$1,191 | \$403 | \$271 |
| Operating Income (loss): | \$851,375 | \$173,899 | \$13,812 |
| Ratio of Retained Earnings to Expenditures: | 291.53% | 397.74% | 331.71% |
| Ending Retained Earnings for FY 08: | \$32,380,482 | \$8,876,515 | \$3,220,336 |
| Per Capita Ending Retained Earnings: | \$3,472 | \$1,396 | \$1,067 |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Rock Island City**

Unit Code: **081/075/30** County: **ROCK ISLAN**

Fiscal Year End: **3/31/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$96,559,814**

Equalized Assessed Valuation: **\$455,471,305**

Population: **39,684**

Employees:

Full Time: **469**

Part Time:

Salaries Paid: **\$20,350,310**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|---------------------|---------------------|---------------------|
| Beginning Fund Balance for FY 08: | \$22,102,697 | \$20,469,141 | \$17,392,664 |
| Per Capita Beginning Fund Balance: | \$557 | \$420 | \$380 |
| Revenue Collected During FY 08: | \$40,860,224 | \$47,279,441 | \$36,812,097 |
| Expenditures During FY 08: | \$38,944,492 | \$46,868,184 | \$35,335,224 |
| Per Capita Revenue: | \$1,030 | \$910 | \$884 |
| Per Capita Expenditures: | \$981 | \$894 | \$899 |
| Revenues over (under) Expenditures: | \$1,915,732 | \$411,256 | \$369,477 |
| Ratio of Fund Balance to Expenditures: | 58.18% | 48.74% | 43.68% |
| Ending Fund Balance for FY 08: | \$22,656,804 | \$19,983,233 | \$16,735,945 |
| Per Capita Ending Fund Balance: | \$571 | \$420 | \$371 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|-----------|-----------|-----------|
| Total Reserved Funds: | \$ | \$ | \$ |
| Total Unreserved Funds: | \$ | \$ | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|---------------------|---------------------|--------------------|
| Total Restricted Net Assets: | \$5,867,481 | \$11,555,814 | \$6,830,615 |
| Total Unrestricted Net Assets: | \$26,295,567 | \$4,848,384 | \$8,614,792 |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|---------------------|---------------------|---------------------|
| Outstanding Debt for FY 08: | \$22,626,395 | \$74,451,458 | \$47,444,580 |
| Per Capita Debt: | \$570 | \$1,334 | \$1,078 |
| General Obligation Debt over EAV: | 4.23% | 3.78% | 2.76% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|---------------------|---------------------|---------------------|
| Beginning Retained Earnings for FY 08: | \$33,718,829 | \$64,765,196 | \$43,586,816 |
| Per Capita Beginning Retained Earnings for FY 08: | \$850 | \$1,214 | \$976 |
| Revenue Collected During FY 08: | \$16,916,911 | \$17,114,858 | \$9,875,533 |
| Expenditures During FY 08: | \$15,100,769 | \$16,245,069 | \$9,219,236 |
| Per Capita Revenue: | \$426 | \$312 | \$227 |
| Per Capita Expenditures: | \$381 | \$294 | \$237 |
| Operating Income (loss): | \$1,816,142 | \$869,788 | \$621,889 |
| Ratio of Retained Earnings to Expenditures: | 230.17% | 470.48% | 420.59% |
| Ending Retained Earnings for FY 08: | \$34,757,446 | \$66,832,557 | \$43,032,151 |
| Per Capita Ending Retained Earnings: | \$876 | \$1,247 | \$998 |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Rockbridge Village**

Unit Code: **031/035/32**

County: **GREENE**

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$79,958

Equalized Assessed Valuation:

\$1,062,839

Population:

176

Employees:

Full Time:

Part Time:

4

Salaries Paid:

\$4,538

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|------------------|------------------|------------------|
| Beginning Fund Balance for FY 08: | \$304,885 | \$266,951 | \$169,639 |
| Per Capita Beginning Fund Balance: | \$1,732 | \$666 | \$444 |
| Revenue Collected During FY 08: | \$67,112 | \$254,229 | \$117,702 |
| Expenditures During FY 08: | \$37,713 | \$232,039 | \$106,311 |
| Per Capita Revenue: | \$381 | \$581 | \$283 |
| Per Capita Expenditures: | \$214 | \$540 | \$267 |
| Revenues over (under) Expenditures: | \$29,399 | \$22,190 | \$7,764 |
| Ratio of Fund Balance to Expenditures: | 855.69% | 286.45% | 165.93% |
| Ending Fund Balance for FY 08: | \$322,708 | \$280,303 | \$171,795 |
| Per Capita Ending Fund Balance: | \$1,834 | \$689 | \$462 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$2,724 | \$ |
| Total Unreserved Funds: | \$ | \$28,007 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|------------------|------------------|------------------|
| Total Restricted Net Assets: | \$ | \$37,131 | \$ |
| Total Unrestricted Net Assets: | \$253,608 | \$125,617 | \$106,256 |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 08: | \$ | \$385,902 | \$36,500 |
| Per Capita Debt: | \$ | \$841 | \$106 |
| General Obligation Debt over EAV: | 0.00% | 0.38% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 08: | \$171,986 | \$741,992 | \$336,131 |
| Per Capita Beginning Retained Earnings for FY 08: | \$977 | \$2,071 | \$745 |
| Revenue Collected During FY 08: | \$50,666 | \$206,165 | \$79,162 |
| Expenditures During FY 08: | \$41,245 | \$201,484 | \$88,676 |
| Per Capita Revenue: | \$288 | \$520 | \$198 |
| Per Capita Expenditures: | \$234 | \$519 | \$219 |
| Operating Income (loss): | \$9,421 | \$4,680 | \$ |
| Ratio of Retained Earnings to Expenditures: | 467.89% | 404.24% | 297.27% |
| Ending Retained Earnings for FY 08: | \$192,983 | \$751,204 | \$341,980 |
| Per Capita Ending Retained Earnings: | \$1,096 | \$2,084 | \$759 |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Rockdale Village**

Unit Code: **099/105/32**

County: **WILL**

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$2,686,000

Equalized Assessed Valuation:

\$48,507,734

Population:

1,888

Employees:

Full Time:

11

Part Time:

12

Salaries Paid:

\$517,053

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|--------------------|--------------------|--------------------|
| Beginning Fund Balance for FY 08: | \$2,108,612 | \$3,328,918 | \$1,565,564 |
| Per Capita Beginning Fund Balance: | \$1,117 | \$548 | \$381 |
| Revenue Collected During FY 08: | \$1,174,906 | \$5,252,094 | \$2,318,995 |
| Expenditures During FY 08: | \$1,117,927 | \$5,218,323 | \$2,340,819 |
| Per Capita Revenue: | \$622 | \$721 | \$564 |
| Per Capita Expenditures: | \$592 | \$706 | \$556 |
| Revenues over (under) Expenditures: | \$56,979 | \$33,771 | \$35,354 |
| Ratio of Fund Balance to Expenditures: | 193.71% | 87.61% | 68.63% |
| Ending Fund Balance for FY 08: | \$2,165,591 | \$3,304,801 | \$1,545,501 |
| Per Capita Ending Fund Balance: | \$1,147 | \$554 | \$382 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|-----------|-----------------|-----------|
| Total Reserved Funds: | \$ | \$1,344 | \$ |
| Total Unreserved Funds: | \$ | \$41,086 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|--------------------|--------------------|------------------|
| Total Restricted Net Assets: | \$ | \$1,203,389 | \$223,442 |
| Total Unrestricted Net Assets: | \$2,183,001 | \$1,378,027 | \$727,227 |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|-----------------|--------------------|--------------------|
| Outstanding Debt for FY 08: | \$33,200 | \$7,762,020 | \$1,837,009 |
| Per Capita Debt: | \$18 | \$1,174 | \$528 |
| General Obligation Debt over EAV: | 0.00% | 1.69% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|--------------------|--------------------|
| Beginning Retained Earnings for FY 08: | \$6,374,108 | \$8,434,882 | \$3,172,836 |
| Per Capita Beginning Retained Earnings for FY 08: | \$3,376 | \$1,329 | \$992 |
| Revenue Collected During FY 08: | \$1,380,709 | \$2,601,339 | \$1,061,685 |
| Expenditures During FY 08: | \$1,209,150 | \$2,427,439 | \$1,076,743 |
| Per Capita Revenue: | \$731 | \$427 | \$282 |
| Per Capita Expenditures: | \$640 | \$403 | \$271 |
| Operating Income (loss): | \$171,559 | \$173,899 | \$13,812 |
| Ratio of Retained Earnings to Expenditures: | 541.34% | 397.74% | 331.71% |
| Ending Retained Earnings for FY 08: | \$6,545,667 | \$8,876,515 | \$3,220,336 |
| Per Capita Ending Retained Earnings: | \$3,467 | \$1,396 | \$1,067 |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Rockford City**

Unit Code: **101/035/30**

County: **WINNEBAGO**

Fiscal Year End:

12/31/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$321,799,906

Equalized Assessed Valuation:

\$2,100,181,000

Population:

150,115

Employees:

Full Time:

1,210

Part Time:

50

Salaries Paid:

\$71,137,145

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------------|---------------------|---------------------|
| Beginning Fund Balance for FY 08: | \$45,344,502 | \$20,469,141 | \$17,392,664 |
| Per Capita Beginning Fund Balance: | \$302 | \$420 | \$380 |
| Revenue Collected During FY 08: | \$159,492,603 | \$47,279,441 | \$36,812,097 |
| Expenditures During FY 08: | \$165,696,365 | \$46,868,184 | \$35,335,224 |
| Per Capita Revenue: | \$1,062 | \$910 | \$884 |
| Per Capita Expenditures: | \$1,104 | \$894 | \$899 |
| Revenues over (under) Expenditures: | -\$6,203,762 | \$411,256 | \$369,477 |
| Ratio of Fund Balance to Expenditures: | 19.71% | 48.74% | 43.68% |
| Ending Fund Balance for FY 08: | \$32,658,366 | \$19,983,233 | \$16,735,945 |
| Per Capita Ending Fund Balance: | \$218 | \$420 | \$371 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$ | \$ |
| Total Unreserved Funds: | \$ | \$ | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------------|---------------------|--------------------|
| Total Restricted Net Assets: | \$27,632,044 | \$11,555,814 | \$6,830,615 |
| Total Unrestricted Net Assets: | -\$19,328,902 | \$4,848,384 | \$8,614,792 |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------------|---------------------|---------------------|
| Outstanding Debt for FY 08: | \$199,391,072 | \$74,451,458 | \$47,444,580 |
| Per Capita Debt: | \$1,328 | \$1,334 | \$1,078 |
| General Obligation Debt over EAV: | 1.55% | 3.78% | 2.76% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------------|---------------------|---------------------|
| Beginning Retained Earnings for FY 08: | \$126,430,229 | \$64,765,196 | \$43,586,816 |
| Per Capita Beginning Retained Earnings for FY 08: | \$842 | \$1,214 | \$976 |
| Revenue Collected During FY 08: | \$26,950,022 | \$17,114,858 | \$9,875,533 |
| Expenditures During FY 08: | \$20,430,399 | \$16,245,069 | \$9,219,236 |
| Per Capita Revenue: | \$180 | \$312 | \$227 |
| Per Capita Expenditures: | \$136 | \$294 | \$237 |
| Operating Income (loss): | \$6,519,623 | \$869,788 | \$621,889 |
| Ratio of Retained Earnings to Expenditures: | 650.75% | 470.48% | 420.59% |
| Ending Retained Earnings for FY 08: | \$132,949,852 | \$66,832,557 | \$43,032,151 |
| Per Capita Ending Retained Earnings: | \$886 | \$1,247 | \$998 |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Rockton Village**

Unit Code: **101/040/32**

County: **WINNEBAGO**

Fiscal Year End:

5/31/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$7,672,877

Equalized Assessed Valuation:

\$142,921,711

Population:

7,440

Employees:

Full Time:

23

Part Time:

55

Salaries Paid:

\$1,319,916

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|--------------------|--------------------|--------------------|
| Beginning Fund Balance for FY 08: | \$1,052,961 | \$3,328,918 | \$1,565,564 |
| Per Capita Beginning Fund Balance: | \$142 | \$548 | \$381 |
| Revenue Collected During FY 08: | \$3,888,675 | \$5,252,094 | \$2,318,995 |
| Expenditures During FY 08: | \$3,828,814 | \$5,218,323 | \$2,340,819 |
| Per Capita Revenue: | \$523 | \$721 | \$564 |
| Per Capita Expenditures: | \$515 | \$706 | \$556 |
| Revenues over (under) Expenditures: | \$59,861 | \$33,771 | \$35,354 |
| Ratio of Fund Balance to Expenditures: | 31.09% | 87.61% | 68.63% |
| Ending Fund Balance for FY 08: | \$1,190,485 | \$3,304,801 | \$1,545,501 |
| Per Capita Ending Fund Balance: | \$160 | \$554 | \$382 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|-----------|-----------------|-----------|
| Total Reserved Funds: | \$ | \$1,344 | \$ |
| Total Unreserved Funds: | \$ | \$41,086 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|--------------------|--------------------|------------------|
| Total Restricted Net Assets: | \$596,361 | \$1,203,389 | \$223,442 |
| Total Unrestricted Net Assets: | \$1,330,380 | \$1,378,027 | \$727,227 |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|--------------------|--------------------|--------------------|
| Outstanding Debt for FY 08: | \$2,700,803 | \$7,762,020 | \$1,837,009 |
| Per Capita Debt: | \$363 | \$1,174 | \$528 |
| General Obligation Debt over EAV: | 1.10% | 1.69% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|--------------------|--------------------|
| Beginning Retained Earnings for FY 08: | \$1,909,909 | \$8,434,882 | \$3,172,836 |
| Per Capita Beginning Retained Earnings for FY 08: | \$257 | \$1,329 | \$992 |
| Revenue Collected During FY 08: | \$1,009,075 | \$2,601,339 | \$1,061,685 |
| Expenditures During FY 08: | \$938,861 | \$2,427,439 | \$1,076,743 |
| Per Capita Revenue: | \$136 | \$427 | \$282 |
| Per Capita Expenditures: | \$126 | \$403 | \$271 |
| Operating Income (loss): | \$70,214 | \$173,899 | \$13,812 |
| Ratio of Retained Earnings to Expenditures: | 210.22% | 397.74% | 331.71% |
| Ending Retained Earnings for FY 08: | \$1,973,696 | \$8,876,515 | \$3,220,336 |
| Per Capita Ending Retained Earnings: | \$265 | \$1,396 | \$1,067 |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Rockwood Village**

Unit Code: **079/055/32**

County: **RANDOLPH**

Fiscal Year End:

12/31/2008

Accounting Method:

Cash

Appropriation or Budget:

\$10,240

Equalized Assessed Valuation:

\$214,167

Population:

50

Employees:

Full Time:

Part Time:

9

Salaries Paid:

\$2,190

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|-----------------|------------------|------------------|
| Beginning Fund Balance for FY 08: | \$91,820 | \$266,951 | \$169,639 |
| Per Capita Beginning Fund Balance: | \$1,836 | \$666 | \$444 |
| Revenue Collected During FY 08: | \$15,240 | \$254,229 | \$117,702 |
| Expenditures During FY 08: | \$10,097 | \$232,039 | \$106,311 |
| Per Capita Revenue: | \$305 | \$581 | \$283 |
| Per Capita Expenditures: | \$202 | \$540 | \$267 |
| Revenues over (under) Expenditures: | \$5,143 | \$22,190 | \$7,764 |
| Ratio of Fund Balance to Expenditures: | 960.31% | 286.45% | 165.93% |
| Ending Fund Balance for FY 08: | \$96,963 | \$280,303 | \$171,795 |
| Per Capita Ending Fund Balance: | \$1,939 | \$689 | \$462 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|-----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$2,724 | \$ |
| Total Unreserved Funds: | \$96,970 | \$28,007 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|------------------|------------------|
| Total Restricted Net Assets: | \$ | \$37,131 | \$ |
| Total Unrestricted Net Assets: | \$ | \$125,617 | \$106,256 |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 08: | \$ | \$385,902 | \$36,500 |
| Per Capita Debt: | \$ | \$841 | \$106 |
| General Obligation Debt over EAV: | 0.00% | 0.38% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 08: | \$ | \$741,992 | \$336,131 |
| Per Capita Beginning Retained Earnings for FY 08: | \$ | \$2,071 | \$745 |
| Revenue Collected During FY 08: | \$ | \$206,165 | \$79,162 |
| Expenditures During FY 08: | \$ | \$201,484 | \$88,676 |
| Per Capita Revenue: | \$ | \$520 | \$198 |
| Per Capita Expenditures: | \$ | \$519 | \$219 |
| Operating Income (loss): | \$ | \$4,680 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 404.24% | 297.27% |
| Ending Retained Earnings for FY 08: | \$ | \$751,204 | \$341,980 |
| Per Capita Ending Retained Earnings: | \$ | \$2,084 | \$759 |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Rolling Meadows City**

Unit Code: **016/500/30**

County: **COOK**

Fiscal Year End:

12/31/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$48,239,563

Equalized Assessed Valuation:

\$1,085,113,672

Population:

24,604

Employees:

Full Time:

201

Part Time:

33

Salaries Paid:

\$18,287,100

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|---------------------|--------------------|--------------------|
| Beginning Fund Balance for FY 08: | \$1,392,651 | \$3,328,918 | \$1,565,564 |
| Per Capita Beginning Fund Balance: | \$57 | \$548 | \$381 |
| Revenue Collected During FY 08: | \$25,993,435 | \$5,252,094 | \$2,318,995 |
| Expenditures During FY 08: | \$27,763,680 | \$5,218,323 | \$2,340,819 |
| Per Capita Revenue: | \$1,056 | \$721 | \$564 |
| Per Capita Expenditures: | \$1,128 | \$706 | \$556 |
| Revenues over (under) Expenditures: | -\$1,770,245 | \$33,771 | \$35,354 |
| Ratio of Fund Balance to Expenditures: | -2.66% | 87.61% | 68.63% |
| Ending Fund Balance for FY 08: | -\$739,401 | \$3,304,801 | \$1,545,501 |
| Per Capita Ending Fund Balance: | -\$30 | \$554 | \$382 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|-----------|-----------------|-----------|
| Total Reserved Funds: | \$ | \$1,344 | \$ |
| Total Unreserved Funds: | \$ | \$41,086 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|---------------------|--------------------|------------------|
| Total Restricted Net Assets: | \$1,647,970 | \$1,203,389 | \$223,442 |
| Total Unrestricted Net Assets: | -\$5,930,130 | \$1,378,027 | \$727,227 |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|---------------------|--------------------|--------------------|
| Outstanding Debt for FY 08: | \$37,273,036 | \$7,762,020 | \$1,837,009 |
| Per Capita Debt: | \$1,515 | \$1,174 | \$528 |
| General Obligation Debt over EAV: | 2.37% | 1.69% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|--------------------|--------------------|
| Beginning Retained Earnings for FY 08: | \$6,344,419 | \$8,434,882 | \$3,172,836 |
| Per Capita Beginning Retained Earnings for FY 08: | \$258 | \$1,329 | \$992 |
| Revenue Collected During FY 08: | \$9,234,661 | \$2,601,339 | \$1,061,685 |
| Expenditures During FY 08: | \$9,043,588 | \$2,427,439 | \$1,076,743 |
| Per Capita Revenue: | \$375 | \$427 | \$282 |
| Per Capita Expenditures: | \$368 | \$403 | \$271 |
| Operating Income (loss): | \$191,073 | \$173,899 | \$13,812 |
| Ratio of Retained Earnings to Expenditures: | 86.70% | 397.74% | 331.71% |
| Ending Retained Earnings for FY 08: | \$7,840,360 | \$8,876,515 | \$3,220,336 |
| Per Capita Ending Retained Earnings: | \$319 | \$1,396 | \$1,067 |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Romeoville Village**

Unit Code: **099/107/32**

County: **WILL**

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$188,630,950

Equalized Assessed Valuation:

\$1,125,909,473

Population:

38,000

Employees:

Full Time:

218

Part Time:

142

Salaries Paid:

\$17,879,561

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|---------------------|---------------------|---------------------|
| Beginning Fund Balance for FY 08: | \$12,541,345 | \$20,469,141 | \$17,392,664 |
| Per Capita Beginning Fund Balance: | \$330 | \$420 | \$380 |
| Revenue Collected During FY 08: | \$42,254,393 | \$47,279,441 | \$36,812,097 |
| Expenditures During FY 08: | \$41,085,703 | \$46,868,184 | \$35,335,224 |
| Per Capita Revenue: | \$1,112 | \$910 | \$884 |
| Per Capita Expenditures: | \$1,081 | \$894 | \$899 |
| Revenues over (under) Expenditures: | \$1,168,690 | \$411,256 | \$369,477 |
| Ratio of Fund Balance to Expenditures: | 31.18% | 48.74% | 43.68% |
| Ending Fund Balance for FY 08: | \$12,808,617 | \$19,983,233 | \$16,735,945 |
| Per Capita Ending Fund Balance: | \$337 | \$420 | \$371 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$ | \$ |
| Total Unreserved Funds: | \$ | \$ | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|---------------------|---------------------|--------------------|
| Total Restricted Net Assets: | \$1,484,645 | \$11,555,814 | \$6,830,615 |
| Total Unrestricted Net Assets: | \$21,974,302 | \$4,848,384 | \$8,614,792 |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|---------------------|-----------------|----------------|
| Outstanding Debt for FY 08: | \$84,157,258 | \$74,451,458 | \$47,444,580 |
| Per Capita Debt: | \$2,215 | \$1,334 | \$1,078 |
| General Obligation Debt over EAV: | 4.31% | 3.78% | 2.76% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 08: | \$99,336,135 | \$64,765,196 | \$43,586,816 |
| Per Capita Beginning Retained Earnings for FY 08: | \$2,614 | \$1,214 | \$976 |
| Revenue Collected During FY 08: | \$19,497,161 | \$17,114,858 | \$9,875,533 |
| Expenditures During FY 08: | \$11,782,676 | \$16,245,069 | \$9,219,236 |
| Per Capita Revenue: | \$513 | \$312 | \$227 |
| Per Capita Expenditures: | \$310 | \$294 | \$237 |
| Operating Income (loss): | \$7,714,485 | \$869,788 | \$621,889 |
| Ratio of Retained Earnings to Expenditures: | 888.30% | 470.48% | 420.59% |
| Ending Retained Earnings for FY 08: | \$104,665,620 | \$66,832,557 | \$43,032,151 |
| Per Capita Ending Retained Earnings: | \$2,754 | \$1,247 | \$998 |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Roodhouse City**

Unit Code: **031/040/30** County: **GREENE**

Fiscal Year End: **4/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$16,934,111**

Equalized Assessed Valuation: **\$9,011,205**

Population: **2,215**

Employees:

Full Time: **24**

Part Time: **34**

Salaries Paid: **\$700,575**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|------------------|--------------------|--------------------|
| Beginning Fund Balance for FY 08: | \$489,219 | \$3,328,918 | \$1,565,564 |
| Per Capita Beginning Fund Balance: | \$221 | \$548 | \$381 |
| Revenue Collected During FY 08: | \$845,035 | \$5,252,094 | \$2,318,995 |
| Expenditures During FY 08: | \$797,648 | \$5,218,323 | \$2,340,819 |
| Per Capita Revenue: | \$382 | \$721 | \$564 |
| Per Capita Expenditures: | \$360 | \$706 | \$556 |
| Revenues over (under) Expenditures: | \$47,387 | \$33,771 | \$35,354 |
| Ratio of Fund Balance to Expenditures: | 67.27% | 87.61% | 68.63% |
| Ending Fund Balance for FY 08: | \$536,606 | \$3,304,801 | \$1,545,501 |
| Per Capita Ending Fund Balance: | \$242 | \$554 | \$382 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|-----------|-----------------|-----------|
| Total Reserved Funds: | \$ | \$1,344 | \$ |
| Total Unreserved Funds: | \$ | \$41,086 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|------------------|--------------------|------------------|
| Total Restricted Net Assets: | \$ | \$1,203,389 | \$223,442 |
| Total Unrestricted Net Assets: | \$533,143 | \$1,378,027 | \$727,227 |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|--------------------|--------------------|
| Outstanding Debt for FY 08: | \$530,155 | \$7,762,020 | \$1,837,009 |
| Per Capita Debt: | \$239 | \$1,174 | \$528 |
| General Obligation Debt over EAV: | 0.00% | 1.69% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|--------------------|--------------------|
| Beginning Retained Earnings for FY 08: | \$3,737,607 | \$8,434,882 | \$3,172,836 |
| Per Capita Beginning Retained Earnings for FY 08: | \$1,687 | \$1,329 | \$992 |
| Revenue Collected During FY 08: | \$2,918,007 | \$2,601,339 | \$1,061,685 |
| Expenditures During FY 08: | \$3,054,328 | \$2,427,439 | \$1,076,743 |
| Per Capita Revenue: | \$1,317 | \$427 | \$282 |
| Per Capita Expenditures: | \$1,379 | \$403 | \$271 |
| Operating Income (loss): | -\$136,321 | \$173,899 | \$13,812 |
| Ratio of Retained Earnings to Expenditures: | 117.91% | 397.74% | 331.71% |
| Ending Retained Earnings for FY 08: | \$3,601,286 | \$8,876,515 | \$3,220,336 |
| Per Capita Ending Retained Earnings: | \$1,626 | \$1,396 | \$1,067 |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Roscoe Village**

Unit Code: **101/045/32**

County: **WINNEBAGO**

Fiscal Year End:

12/31/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$8,645,000

Equalized Assessed Valuation:

\$201,291,250

Population:

8,789

Employees:

Full Time:

30

Part Time:

10

Salaries Paid:

\$1,604,983

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|--------------------|--------------------|--------------------|
| Beginning Fund Balance for FY 08: | \$3,711,087 | \$3,328,918 | \$1,565,564 |
| Per Capita Beginning Fund Balance: | \$422 | \$548 | \$381 |
| Revenue Collected During FY 08: | \$4,622,696 | \$5,252,094 | \$2,318,995 |
| Expenditures During FY 08: | \$4,648,761 | \$5,218,323 | \$2,340,819 |
| Per Capita Revenue: | \$526 | \$721 | \$564 |
| Per Capita Expenditures: | \$529 | \$706 | \$556 |
| Revenues over (under) Expenditures: | -\$26,065 | \$33,771 | \$35,354 |
| Ratio of Fund Balance to Expenditures: | 79.27% | 87.61% | 68.63% |
| Ending Fund Balance for FY 08: | \$3,685,022 | \$3,304,801 | \$1,545,501 |
| Per Capita Ending Fund Balance: | \$419 | \$554 | \$382 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|-----------|-----------------|-----------|
| Total Reserved Funds: | \$ | \$1,344 | \$ |
| Total Unreserved Funds: | \$ | \$41,086 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|--------------------|--------------------|------------------|
| Total Restricted Net Assets: | \$894,714 | \$1,203,389 | \$223,442 |
| Total Unrestricted Net Assets: | \$3,084,989 | \$1,378,027 | \$727,227 |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|--------------------|--------------------|--------------------|
| Outstanding Debt for FY 08: | \$3,543,238 | \$7,762,020 | \$1,837,009 |
| Per Capita Debt: | \$403 | \$1,174 | \$528 |
| General Obligation Debt over EAV: | 0.08% | 1.69% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|--------------------|--------------------|
| Beginning Retained Earnings for FY 08: | \$ | \$8,434,882 | \$3,172,836 |
| Per Capita Beginning Retained Earnings for FY 08: | \$ | \$1,329 | \$992 |
| Revenue Collected During FY 08: | \$ | \$2,601,339 | \$1,061,685 |
| Expenditures During FY 08: | \$ | \$2,427,439 | \$1,076,743 |
| Per Capita Revenue: | \$ | \$427 | \$282 |
| Per Capita Expenditures: | \$ | \$403 | \$271 |
| Operating Income (loss): | \$ | \$173,899 | \$13,812 |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 397.74% | 331.71% |
| Ending Retained Earnings for FY 08: | \$ | \$8,876,515 | \$3,220,336 |
| Per Capita Ending Retained Earnings: | \$ | \$1,396 | \$1,067 |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Rose Hill Village**

Unit Code: **040/020/32**

County: **JASPER**

Fiscal Year End:

12/31/2008

Accounting Method:

Cash

Appropriation or Budget:

\$14,000

Equalized Assessed Valuation:

\$476,850

Population:

78

Employees:

Full Time:

Part Time:

Salaries Paid:

\$

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|------------------|------------------|------------------|
| Beginning Fund Balance for FY 08: | \$175,573 | \$266,951 | \$169,639 |
| Per Capita Beginning Fund Balance: | \$2,251 | \$666 | \$444 |
| Revenue Collected During FY 08: | \$16,333 | \$254,229 | \$117,702 |
| Expenditures During FY 08: | \$11,402 | \$232,039 | \$106,311 |
| Per Capita Revenue: | \$209 | \$581 | \$283 |
| Per Capita Expenditures: | \$146 | \$540 | \$267 |
| Revenues over (under) Expenditures: | \$4,931 | \$22,190 | \$7,764 |
| Ratio of Fund Balance to Expenditures: | 1583.09% | 286.45% | 165.93% |
| Ending Fund Balance for FY 08: | \$180,504 | \$280,303 | \$171,795 |
| Per Capita Ending Fund Balance: | \$2,314 | \$689 | \$462 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|------------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$2,724 | \$ |
| Total Unreserved Funds: | \$188,000 | \$28,007 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|------------------|------------------|
| Total Restricted Net Assets: | \$ | \$37,131 | \$ |
| Total Unrestricted Net Assets: | \$ | \$125,617 | \$106,256 |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 08: | \$ | \$385,902 | \$36,500 |
| Per Capita Debt: | \$ | \$841 | \$106 |
| General Obligation Debt over EAV: | 0.00% | 0.38% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 08: | \$ | \$741,992 | \$336,131 |
| Per Capita Beginning Retained Earnings for FY 08: | \$ | \$2,071 | \$745 |
| Revenue Collected During FY 08: | \$ | \$206,165 | \$79,162 |
| Expenditures During FY 08: | \$ | \$201,484 | \$88,676 |
| Per Capita Revenue: | \$ | \$520 | \$198 |
| Per Capita Expenditures: | \$ | \$519 | \$219 |
| Operating Income (loss): | \$ | \$4,680 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 404.24% | 297.27% |
| Ending Retained Earnings for FY 08: | \$ | \$751,204 | \$341,980 |
| Per Capita Ending Retained Earnings: | \$ | \$2,084 | \$759 |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Roselle Village**

Unit Code: **022/095/32** County: **DUPAGE**

Fiscal Year End: **12/31/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$33,928,266**

Equalized Assessed Valuation: **\$802,783,596**

Population: **23,115**

Employees:

Full Time: **115**

Part Time: **40**

Salaries Paid: **\$9,452,376**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|---------------------|--------------------|--------------------|
| Beginning Fund Balance for FY 08: | \$8,758,403 | \$3,328,918 | \$1,565,564 |
| Per Capita Beginning Fund Balance: | \$379 | \$548 | \$381 |
| Revenue Collected During FY 08: | \$13,664,427 | \$5,252,094 | \$2,318,995 |
| Expenditures During FY 08: | \$15,617,803 | \$5,218,323 | \$2,340,819 |
| Per Capita Revenue: | \$591 | \$721 | \$564 |
| Per Capita Expenditures: | \$676 | \$706 | \$556 |
| Revenues over (under) Expenditures: | -\$1,953,376 | \$33,771 | \$35,354 |
| Ratio of Fund Balance to Expenditures: | 46.50% | 87.61% | 68.63% |
| Ending Fund Balance for FY 08: | \$7,261,880 | \$3,304,801 | \$1,545,501 |
| Per Capita Ending Fund Balance: | \$314 | \$554 | \$382 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|-----------|-----------------|-----------|
| Total Reserved Funds: | \$ | \$1,344 | \$ |
| Total Unreserved Funds: | \$ | \$41,086 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|--------------------|--------------------|------------------|
| Total Restricted Net Assets: | \$513,533 | \$1,203,389 | \$223,442 |
| Total Unrestricted Net Assets: | \$4,708,253 | \$1,378,027 | \$727,227 |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|---------------------|--------------------|--------------------|
| Outstanding Debt for FY 08: | \$16,720,097 | \$7,762,020 | \$1,837,009 |
| Per Capita Debt: | \$723 | \$1,174 | \$528 |
| General Obligation Debt over EAV: | 0.52% | 1.69% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|---------------------|--------------------|--------------------|
| Beginning Retained Earnings for FY 08: | \$15,202,805 | \$8,434,882 | \$3,172,836 |
| Per Capita Beginning Retained Earnings for FY 08: | \$658 | \$1,329 | \$992 |
| Revenue Collected During FY 08: | \$6,140,846 | \$2,601,339 | \$1,061,685 |
| Expenditures During FY 08: | \$6,221,251 | \$2,427,439 | \$1,076,743 |
| Per Capita Revenue: | \$266 | \$427 | \$282 |
| Per Capita Expenditures: | \$269 | \$403 | \$271 |
| Operating Income (loss): | -\$80,405 | \$173,899 | \$13,812 |
| Ratio of Retained Earnings to Expenditures: | 246.83% | 397.74% | 331.71% |
| Ending Retained Earnings for FY 08: | \$15,355,795 | \$8,876,515 | \$3,220,336 |
| Per Capita Ending Retained Earnings: | \$664 | \$1,396 | \$1,067 |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Rosemont Village**

Unit Code: **016/505/32**

County: **COOK**

Fiscal Year End:

12/31/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$145,449,839

Equalized Assessed Valuation:

\$940,777,438

Population:

4,224

Employees:

Full Time:

178

Part Time:

1,008

Salaries Paid:

\$22,147,569

Blended Component Units

Number Submitted = 5

Chicagoland Pops Orchestra Commission

Public Safety Officers' Pension Fund

Rosemont Convention Bureau

Village of Rosemont Business Development Com

Village of Rosemont Museum Commission

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|---------------------|--------------------|--------------------|
| Beginning Fund Balance for FY 08: | \$82,768,000 | \$3,328,918 | \$1,565,564 |
| Per Capita Beginning Fund Balance: | \$19,595 | \$548 | \$381 |
| Revenue Collected During FY 08: | \$53,527,240 | \$5,252,094 | \$2,318,995 |
| Expenditures During FY 08: | \$41,172,689 | \$5,218,323 | \$2,340,819 |
| Per Capita Revenue: | \$12,672 | \$721 | \$564 |
| Per Capita Expenditures: | \$9,747 | \$706 | \$556 |
| Revenues over (under) Expenditures: | \$12,354,551 | \$33,771 | \$35,354 |
| Ratio of Fund Balance to Expenditures: | 168.35% | 87.61% | 68.63% |
| Ending Fund Balance for FY 08: | \$69,316,146 | \$3,304,801 | \$1,545,501 |
| Per Capita Ending Fund Balance: | \$16,410 | \$554 | \$382 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|-----------|-----------------|-----------|
| Total Reserved Funds: | \$ | \$1,344 | \$ |
| Total Unreserved Funds: | \$ | \$41,086 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|-----------------------|--------------------|------------------|
| Total Restricted Net Assets: | \$5,975,696 | \$1,203,389 | \$223,442 |
| Total Unrestricted Net Assets: | -\$149,785,677 | \$1,378,027 | \$727,227 |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------------|--------------------|--------------------|
| Outstanding Debt for FY 08: | \$281,067,984 | \$7,762,020 | \$1,837,009 |
| Per Capita Debt: | \$66,541 | \$1,174 | \$528 |
| General Obligation Debt over EAV: | 15.74% | 1.69% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------------|--------------------|--------------------|
| Beginning Retained Earnings for FY 08: | \$175,311,001 | \$8,434,882 | \$3,172,836 |
| Per Capita Beginning Retained Earnings for FY 08: | \$41,504 | \$1,329 | \$992 |
| Revenue Collected During FY 08: | \$51,756,255 | \$2,601,339 | \$1,061,685 |
| Expenditures During FY 08: | \$53,833,892 | \$2,427,439 | \$1,076,743 |
| Per Capita Revenue: | \$12,253 | \$427 | \$282 |
| Per Capita Expenditures: | \$12,745 | \$403 | \$271 |
| Operating Income (loss): | -\$2,077,637 | \$173,899 | \$13,812 |
| Ratio of Retained Earnings to Expenditures: | 348.23% | 397.74% | 331.71% |
| Ending Retained Earnings for FY 08: | \$187,465,255 | \$8,876,515 | \$3,220,336 |
| Per Capita Ending Retained Earnings: | \$44,381 | \$1,396 | \$1,067 |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Roseville Village**

Unit Code: **094/030/32**

County: **WARREN**

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$743,600

Equalized Assessed Valuation:

\$7,564,439

Population:

1,083

Employees:

Full Time:

2

Part Time:

13

Salaries Paid:

\$99,394

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|------------------|--------------------|--------------------|
| Beginning Fund Balance for FY 08: | \$560,283 | \$3,328,918 | \$1,565,564 |
| Per Capita Beginning Fund Balance: | \$517 | \$548 | \$381 |
| Revenue Collected During FY 08: | \$490,620 | \$5,252,094 | \$2,318,995 |
| Expenditures During FY 08: | \$477,220 | \$5,218,323 | \$2,340,819 |
| Per Capita Revenue: | \$453 | \$721 | \$564 |
| Per Capita Expenditures: | \$441 | \$706 | \$556 |
| Revenues over (under) Expenditures: | \$13,400 | \$33,771 | \$35,354 |
| Ratio of Fund Balance to Expenditures: | 120.29% | 87.61% | 68.63% |
| Ending Fund Balance for FY 08: | \$574,062 | \$3,304,801 | \$1,545,501 |
| Per Capita Ending Fund Balance: | \$530 | \$554 | \$382 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$1,344 | \$ |
| Total Unreserved Funds: | \$ | \$41,086 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|------------------|--------------------|------------------|
| Total Restricted Net Assets: | \$350,433 | \$1,203,389 | \$223,442 |
| Total Unrestricted Net Assets: | \$223,629 | \$1,378,027 | \$727,227 |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|--------------------|--------------------|
| Outstanding Debt for FY 08: | \$490,240 | \$7,762,020 | \$1,837,009 |
| Per Capita Debt: | \$453 | \$1,174 | \$528 |
| General Obligation Debt over EAV: | 0.00% | 1.69% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|--------------------|--------------------|
| Beginning Retained Earnings for FY 08: | \$1,580,521 | \$8,434,882 | \$3,172,836 |
| Per Capita Beginning Retained Earnings for FY 08: | \$1,459 | \$1,329 | \$992 |
| Revenue Collected During FY 08: | \$271,216 | \$2,601,339 | \$1,061,685 |
| Expenditures During FY 08: | \$210,592 | \$2,427,439 | \$1,076,743 |
| Per Capita Revenue: | \$250 | \$427 | \$282 |
| Per Capita Expenditures: | \$194 | \$403 | \$271 |
| Operating Income (loss): | \$60,624 | \$173,899 | \$13,812 |
| Ratio of Retained Earnings to Expenditures: | 779.12% | 397.74% | 331.71% |
| Ending Retained Earnings for FY 08: | \$1,640,766 | \$8,876,515 | \$3,220,336 |
| Per Capita Ending Retained Earnings: | \$1,515 | \$1,396 | \$1,067 |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Rosiclare City

Unit Code: 035/020/30

County: HARDIN

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$317,125

Equalized Assessed Valuation:

\$5,282,878

Population:

1,135

Employees:

Full Time:

6

Part Time:

5

Salaries Paid:

\$278,649

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|-----------|-------------|-------------|
| Beginning Fund Balance for FY 08: | \$207,458 | \$3,328,918 | \$1,565,564 |
| Per Capita Beginning Fund Balance: | \$183 | \$548 | \$381 |
| Revenue Collected During FY 08: | \$393,193 | \$5,252,094 | \$2,318,995 |
| Expenditures During FY 08: | \$379,612 | \$5,218,323 | \$2,340,819 |
| Per Capita Revenue: | \$346 | \$721 | \$564 |
| Per Capita Expenditures: | \$334 | \$706 | \$556 |
| Revenues over (under) Expenditures: | \$13,581 | \$33,771 | \$35,354 |
| Ratio of Fund Balance to Expenditures: | 58.71% | 87.61% | 68.63% |
| Ending Fund Balance for FY 08: | \$222,875 | \$3,304,801 | \$1,545,501 |
| Per Capita Ending Fund Balance: | \$196 | \$554 | \$382 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|---------|----------|---------|
| Total Reserved Funds: | \$ | \$1,344 | \$ |
| Total Unreserved Funds: | \$ | \$41,086 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|-----------|-------------|-----------|
| Total Restricted Net Assets: | \$99,491 | \$1,203,389 | \$223,442 |
| Total Unrestricted Net Assets: | \$214,413 | \$1,378,027 | \$727,227 |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|--------------------|--------------------|
| Outstanding Debt for FY 08: | \$456,304 | \$7,762,020 | \$1,837,009 |
| Per Capita Debt: | \$402 | \$1,174 | \$528 |
| General Obligation Debt over EAV: | 0.00% | 1.69% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|-------------------|--------------------|--------------------|
| Beginning Retained Earnings for FY 08: | \$732,691 | \$8,434,882 | \$3,172,836 |
| Per Capita Beginning Retained Earnings for FY 08: | \$646 | \$1,329 | \$992 |
| Revenue Collected During FY 08: | \$320,398 | \$2,601,339 | \$1,061,685 |
| Expenditures During FY 08: | \$430,013 | \$2,427,439 | \$1,076,743 |
| Per Capita Revenue: | \$282 | \$427 | \$282 |
| Per Capita Expenditures: | \$379 | \$403 | \$271 |
| Operating Income (loss): | -\$109,615 | \$173,899 | \$13,812 |
| Ratio of Retained Earnings to Expenditures: | 144.47% | 397.74% | 331.71% |
| Ending Retained Earnings for FY 08: | \$621,240 | \$8,876,515 | \$3,220,336 |
| Per Capita Ending Retained Earnings: | \$547 | \$1,396 | \$1,067 |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Rossville Village**

Unit Code: **092/090/32**

County: **VERMILION**

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$2,513,402

Equalized Assessed Valuation:

\$7,830,148

Population:

1,217

Employees:

Full Time:

6

Part Time:

11

Salaries Paid:

\$255,717

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|-------------------|--------------------|--------------------|
| Beginning Fund Balance for FY 08: | -\$167,829 | \$3,328,918 | \$1,565,564 |
| Per Capita Beginning Fund Balance: | -\$138 | \$548 | \$381 |
| Revenue Collected During FY 08: | \$455,084 | \$5,252,094 | \$2,318,995 |
| Expenditures During FY 08: | \$430,088 | \$5,218,323 | \$2,340,819 |
| Per Capita Revenue: | \$374 | \$721 | \$564 |
| Per Capita Expenditures: | \$353 | \$706 | \$556 |
| Revenues over (under) Expenditures: | \$24,996 | \$33,771 | \$35,354 |
| Ratio of Fund Balance to Expenditures: | -33.21% | 87.61% | 68.63% |
| Ending Fund Balance for FY 08: | -\$142,833 | \$3,304,801 | \$1,545,501 |
| Per Capita Ending Fund Balance: | -\$117 | \$554 | \$382 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$1,344 | \$ |
| Total Unreserved Funds: | \$ | \$41,086 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|-------------------|--------------------|------------------|
| Total Restricted Net Assets: | \$79,765 | \$1,203,389 | \$223,442 |
| Total Unrestricted Net Assets: | -\$175,058 | \$1,378,027 | \$727,227 |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|--------------------|--------------------|
| Outstanding Debt for FY 08: | \$392,984 | \$7,762,020 | \$1,837,009 |
| Per Capita Debt: | \$323 | \$1,174 | \$528 |
| General Obligation Debt over EAV: | 0.00% | 1.69% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|--------------------|--------------------|
| Beginning Retained Earnings for FY 08: | \$2,303,655 | \$8,434,882 | \$3,172,836 |
| Per Capita Beginning Retained Earnings for FY 08: | \$1,893 | \$1,329 | \$992 |
| Revenue Collected During FY 08: | \$1,324,794 | \$2,601,339 | \$1,061,685 |
| Expenditures During FY 08: | \$1,209,642 | \$2,427,439 | \$1,076,743 |
| Per Capita Revenue: | \$1,089 | \$427 | \$282 |
| Per Capita Expenditures: | \$994 | \$403 | \$271 |
| Operating Income (loss): | \$115,152 | \$173,899 | \$13,812 |
| Ratio of Retained Earnings to Expenditures: | 199.96% | 397.74% | 331.71% |
| Ending Retained Earnings for FY 08: | \$2,418,807 | \$8,876,515 | \$3,220,336 |
| Per Capita Ending Retained Earnings: | \$1,988 | \$1,396 | \$1,067 |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Round Lake Village**

Unit Code: **049/160/32**

County: **LAKE**

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$28,173,273

Equalized Assessed Valuation:

\$407,703,238

Population:

16,572

Employees:

Full Time:

62

Part Time:

8

Salaries Paid:

\$3,630,095

Blended Component Units

Number Submitted = 1

Police Pension Fund

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|--------------------|--------------------|--------------------|
| Beginning Fund Balance for FY 08: | \$7,032,584 | \$3,328,918 | \$1,565,564 |
| Per Capita Beginning Fund Balance: | \$424 | \$548 | \$381 |
| Revenue Collected During FY 08: | \$9,086,522 | \$5,252,094 | \$2,318,995 |
| Expenditures During FY 08: | \$9,469,661 | \$5,218,323 | \$2,340,819 |
| Per Capita Revenue: | \$548 | \$721 | \$564 |
| Per Capita Expenditures: | \$571 | \$706 | \$556 |
| Revenues over (under) Expenditures: | -\$383,139 | \$33,771 | \$35,354 |
| Ratio of Fund Balance to Expenditures: | 68.55% | 87.61% | 68.63% |
| Ending Fund Balance for FY 08: | \$6,491,910 | \$3,304,801 | \$1,545,501 |
| Per Capita Ending Fund Balance: | \$392 | \$554 | \$382 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|-----------|-----------------|-----------|
| Total Reserved Funds: | \$ | \$1,344 | \$ |
| Total Unreserved Funds: | \$ | \$41,086 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|--------------------|--------------------|------------------|
| Total Restricted Net Assets: | \$2,184,335 | \$1,203,389 | \$223,442 |
| Total Unrestricted Net Assets: | \$5,564,751 | \$1,378,027 | \$727,227 |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|---------------------|--------------------|--------------------|
| Outstanding Debt for FY 08: | \$17,759,893 | \$7,762,020 | \$1,837,009 |
| Per Capita Debt: | \$1,072 | \$1,174 | \$528 |
| General Obligation Debt over EAV: | 3.73% | 1.69% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|---------------------|--------------------|--------------------|
| Beginning Retained Earnings for FY 08: | \$44,883,295 | \$8,434,882 | \$3,172,836 |
| Per Capita Beginning Retained Earnings for FY 08: | \$2,708 | \$1,329 | \$992 |
| Revenue Collected During FY 08: | \$5,322,567 | \$2,601,339 | \$1,061,685 |
| Expenditures During FY 08: | \$4,409,197 | \$2,427,439 | \$1,076,743 |
| Per Capita Revenue: | \$321 | \$427 | \$282 |
| Per Capita Expenditures: | \$266 | \$403 | \$271 |
| Operating Income (loss): | \$913,370 | \$173,899 | \$13,812 |
| Ratio of Retained Earnings to Expenditures: | 972.04% | 397.74% | 331.71% |
| Ending Retained Earnings for FY 08: | \$42,859,088 | \$8,876,515 | \$3,220,336 |
| Per Capita Ending Retained Earnings: | \$2,586 | \$1,396 | \$1,067 |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Round Lake Beach Village**

Unit Code: **049/165/32** County: **LAKE**

Fiscal Year End: **4/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$26,881,979**

Equalized Assessed Valuation: **\$428,218,569**

Population: **27,959**

Employees:

Full Time: **95**

Part Time: **15**

Salaries Paid: **\$4,196,125**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|---------------------|---------------------|---------------------|
| Beginning Fund Balance for FY 08: | \$6,970,605 | \$20,469,141 | \$17,392,664 |
| Per Capita Beginning Fund Balance: | \$249 | \$420 | \$380 |
| Revenue Collected During FY 08: | \$12,774,995 | \$47,279,441 | \$36,812,097 |
| Expenditures During FY 08: | \$11,950,861 | \$46,868,184 | \$35,335,224 |
| Per Capita Revenue: | \$457 | \$910 | \$884 |
| Per Capita Expenditures: | \$427 | \$894 | \$899 |
| Revenues over (under) Expenditures: | \$824,134 | \$411,256 | \$369,477 |
| Ratio of Fund Balance to Expenditures: | 65.22% | 48.74% | 43.68% |
| Ending Fund Balance for FY 08: | \$7,794,739 | \$19,983,233 | \$16,735,945 |
| Per Capita Ending Fund Balance: | \$279 | \$420 | \$371 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|-----------|-----------|-----------|
| Total Reserved Funds: | \$ | \$ | \$ |
| Total Unreserved Funds: | \$ | \$ | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|---------------------|---------------------|--------------------|
| Total Restricted Net Assets: | \$11,546,504 | \$11,555,814 | \$6,830,615 |
| Total Unrestricted Net Assets: | \$6,149,522 | \$4,848,384 | \$8,614,792 |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|---------------------|---------------------|---------------------|
| Outstanding Debt for FY 08: | \$32,305,046 | \$74,451,458 | \$47,444,580 |
| Per Capita Debt: | \$1,155 | \$1,334 | \$1,078 |
| General Obligation Debt over EAV: | 3.74% | 3.78% | 2.76% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|---------------------|---------------------|---------------------|
| Beginning Retained Earnings for FY 08: | \$12,242,830 | \$64,765,196 | \$43,586,816 |
| Per Capita Beginning Retained Earnings for FY 08: | \$438 | \$1,214 | \$976 |
| Revenue Collected During FY 08: | \$4,324,906 | \$17,114,858 | \$9,875,533 |
| Expenditures During FY 08: | \$4,225,254 | \$16,245,069 | \$9,219,236 |
| Per Capita Revenue: | \$155 | \$312 | \$227 |
| Per Capita Expenditures: | \$151 | \$294 | \$237 |
| Operating Income (loss): | \$99,652 | \$869,788 | \$621,889 |
| Ratio of Retained Earnings to Expenditures: | 323.91% | 470.48% | 420.59% |
| Ending Retained Earnings for FY 08: | \$13,685,961 | \$66,832,557 | \$43,032,151 |
| Per Capita Ending Retained Earnings: | \$490 | \$1,247 | \$998 |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Round Lake Heights Village**

Unit Code: **049/170/32** County: **LAKE**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,632,500**

Equalized Assessed Valuation: **\$51,321,235**

Population: **2,773**

Employees:

Full Time: **7**

Part Time: **9**

Salaries Paid: **\$644,992**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|--------------------|--------------------|--------------------|
| Beginning Fund Balance for FY 08: | \$1,069,129 | \$3,328,918 | \$1,565,564 |
| Per Capita Beginning Fund Balance: | \$386 | \$548 | \$381 |
| Revenue Collected During FY 08: | \$1,136,194 | \$5,252,094 | \$2,318,995 |
| Expenditures During FY 08: | \$1,135,050 | \$5,218,323 | \$2,340,819 |
| Per Capita Revenue: | \$410 | \$721 | \$564 |
| Per Capita Expenditures: | \$409 | \$706 | \$556 |
| Revenues over (under) Expenditures: | \$1,144 | \$33,771 | \$35,354 |
| Ratio of Fund Balance to Expenditures: | 96.29% | 87.61% | 68.63% |
| Ending Fund Balance for FY 08: | \$1,092,950 | \$3,304,801 | \$1,545,501 |
| Per Capita Ending Fund Balance: | \$394 | \$554 | \$382 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|-----------|-----------------|-----------|
| Total Reserved Funds: | \$ | \$1,344 | \$ |
| Total Unreserved Funds: | \$ | \$41,086 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|------------------|--------------------|------------------|
| Total Restricted Net Assets: | \$197,307 | \$1,203,389 | \$223,442 |
| Total Unrestricted Net Assets: | \$880,976 | \$1,378,027 | \$727,227 |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|--------------------|--------------------|
| Outstanding Debt for FY 08: | \$385,977 | \$7,762,020 | \$1,837,009 |
| Per Capita Debt: | \$139 | \$1,174 | \$528 |
| General Obligation Debt over EAV: | 0.00% | 1.69% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|--------------------|--------------------|
| Beginning Retained Earnings for FY 08: | \$3,175,994 | \$8,434,882 | \$3,172,836 |
| Per Capita Beginning Retained Earnings for FY 08: | \$1,145 | \$1,329 | \$992 |
| Revenue Collected During FY 08: | \$513,981 | \$2,601,339 | \$1,061,685 |
| Expenditures During FY 08: | \$667,390 | \$2,427,439 | \$1,076,743 |
| Per Capita Revenue: | \$185 | \$427 | \$282 |
| Per Capita Expenditures: | \$241 | \$403 | \$271 |
| Operating Income (loss): | -\$153,409 | \$173,899 | \$13,812 |
| Ratio of Retained Earnings to Expenditures: | 467.88% | 397.74% | 331.71% |
| Ending Retained Earnings for FY 08: | \$3,122,585 | \$8,876,515 | \$3,220,336 |
| Per Capita Ending Retained Earnings: | \$1,126 | \$1,396 | \$1,067 |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Round Lake Park Village**

Unit Code: **049/175/32**

County: **LAKE**

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$5,321,487

Equalized Assessed Valuation:

\$77,411,206

Population:

6,120

Employees:

Full Time:

35

Part Time:

7

Salaries Paid:

\$1,657,061

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|--------------------|--------------------|--------------------|
| Beginning Fund Balance for FY 08: | \$776,374 | \$3,328,918 | \$1,565,564 |
| Per Capita Beginning Fund Balance: | \$127 | \$548 | \$381 |
| Revenue Collected During FY 08: | \$3,502,231 | \$5,252,094 | \$2,318,995 |
| Expenditures During FY 08: | \$3,313,750 | \$5,218,323 | \$2,340,819 |
| Per Capita Revenue: | \$572 | \$721 | \$564 |
| Per Capita Expenditures: | \$541 | \$706 | \$556 |
| Revenues over (under) Expenditures: | \$188,481 | \$33,771 | \$35,354 |
| Ratio of Fund Balance to Expenditures: | 29.12% | 87.61% | 68.63% |
| Ending Fund Balance for FY 08: | \$964,855 | \$3,304,801 | \$1,545,501 |
| Per Capita Ending Fund Balance: | \$158 | \$554 | \$382 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|-----------|-----------------|-----------|
| Total Reserved Funds: | \$ | \$1,344 | \$ |
| Total Unreserved Funds: | \$ | \$41,086 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|------------------|--------------------|------------------|
| Total Restricted Net Assets: | \$176,837 | \$1,203,389 | \$223,442 |
| Total Unrestricted Net Assets: | \$738,203 | \$1,378,027 | \$727,227 |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|--------------------|--------------------|
| Outstanding Debt for FY 08: | \$495,000 | \$7,762,020 | \$1,837,009 |
| Per Capita Debt: | \$81 | \$1,174 | \$528 |
| General Obligation Debt over EAV: | 0.63% | 1.69% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|--------------------|--------------------|
| Beginning Retained Earnings for FY 08: | \$3,172,836 | \$8,434,882 | \$3,172,836 |
| Per Capita Beginning Retained Earnings for FY 08: | \$518 | \$1,329 | \$992 |
| Revenue Collected During FY 08: | \$1,260,214 | \$2,601,339 | \$1,061,685 |
| Expenditures During FY 08: | \$1,336,309 | \$2,427,439 | \$1,076,743 |
| Per Capita Revenue: | \$206 | \$427 | \$282 |
| Per Capita Expenditures: | \$218 | \$403 | \$271 |
| Operating Income (loss): | -\$76,095 | \$173,899 | \$13,812 |
| Ratio of Retained Earnings to Expenditures: | 231.74% | 397.74% | 331.71% |
| Ending Retained Earnings for FY 08: | \$3,096,741 | \$8,876,515 | \$3,220,336 |
| Per Capita Ending Retained Earnings: | \$506 | \$1,396 | \$1,067 |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Roxana Village**

Unit Code: **057/100/32** County: **MADISON**

Fiscal Year End: **4/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$13,640,252**

Equalized Assessed Valuation: **\$88,659,763**

Population: **1,547**

Employees:

Full Time: **21**

Part Time: **9**

Salaries Paid: **\$1,402,003**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|--------------------|--------------------|--------------------|
| Beginning Fund Balance for FY 08: | \$2,526,391 | \$3,328,918 | \$1,565,564 |
| Per Capita Beginning Fund Balance: | \$1,633 | \$548 | \$381 |
| Revenue Collected During FY 08: | \$2,935,017 | \$5,252,094 | \$2,318,995 |
| Expenditures During FY 08: | \$2,489,961 | \$5,218,323 | \$2,340,819 |
| Per Capita Revenue: | \$1,897 | \$721 | \$564 |
| Per Capita Expenditures: | \$1,610 | \$706 | \$556 |
| Revenues over (under) Expenditures: | \$445,056 | \$33,771 | \$35,354 |
| Ratio of Fund Balance to Expenditures: | 116.93% | 87.61% | 68.63% |
| Ending Fund Balance for FY 08: | \$2,911,447 | \$3,304,801 | \$1,545,501 |
| Per Capita Ending Fund Balance: | \$1,882 | \$554 | \$382 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|-----------|-----------------|-----------|
| Total Reserved Funds: | \$ | \$1,344 | \$ |
| Total Unreserved Funds: | \$ | \$41,086 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|--------------------|--------------------|------------------|
| Total Restricted Net Assets: | \$ | \$1,203,389 | \$223,442 |
| Total Unrestricted Net Assets: | \$9,289,318 | \$1,378,027 | \$727,227 |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|--------------------|--------------------|
| Outstanding Debt for FY 08: | \$225,000 | \$7,762,020 | \$1,837,009 |
| Per Capita Debt: | \$145 | \$1,174 | \$528 |
| General Obligation Debt over EAV: | 0.00% | 1.69% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|--------------------|--------------------|
| Beginning Retained Earnings for FY 08: | \$3,295,655 | \$8,434,882 | \$3,172,836 |
| Per Capita Beginning Retained Earnings for FY 08: | \$2,130 | \$1,329 | \$992 |
| Revenue Collected During FY 08: | \$688,339 | \$2,601,339 | \$1,061,685 |
| Expenditures During FY 08: | \$629,285 | \$2,427,439 | \$1,076,743 |
| Per Capita Revenue: | \$445 | \$427 | \$282 |
| Per Capita Expenditures: | \$407 | \$403 | \$271 |
| Operating Income (loss): | \$59,054 | \$173,899 | \$13,812 |
| Ratio of Retained Earnings to Expenditures: | 533.10% | 397.74% | 331.71% |
| Ending Retained Earnings for FY 08: | \$3,354,709 | \$8,876,515 | \$3,220,336 |
| Per Capita Ending Retained Earnings: | \$2,169 | \$1,396 | \$1,067 |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Royal Village**

Unit Code: **010/085/32**

County: **CHAMPAIGN**

Fiscal Year End:

3/31/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$93,000

Equalized Assessed Valuation:

\$5,916,930

Population:

279

Employees:

Full Time:

Part Time:

4

Salaries Paid:

\$10,162

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|------------------|-----------------|----------------|
| Beginning Fund Balance for FY 08: | \$124,608 | \$266,951 | \$169,639 |
| Per Capita Beginning Fund Balance: | \$447 | \$666 | \$444 |
| Revenue Collected During FY 08: | \$66,516 | \$254,229 | \$117,702 |
| Expenditures During FY 08: | \$89,986 | \$232,039 | \$106,311 |
| Per Capita Revenue: | \$238 | \$581 | \$283 |
| Per Capita Expenditures: | \$323 | \$540 | \$267 |
| Revenues over (under) Expenditures: | -\$23,470 | \$22,190 | \$7,764 |
| Ratio of Fund Balance to Expenditures: | 112.39% | 286.45% | 165.93% |
| Ending Fund Balance for FY 08: | \$101,138 | \$280,303 | \$171,795 |
| Per Capita Ending Fund Balance: | \$363 | \$689 | \$462 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$2,724 | \$ |
| Total Unreserved Funds: | \$ | \$28,007 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|-----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$28,679 | \$37,131 | \$ |
| Total Unrestricted Net Assets: | \$72,459 | \$125,617 | \$106,256 |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|------------------|-----------------|
| Outstanding Debt for FY 08: | \$6,464 | \$385,902 | \$36,500 |
| Per Capita Debt: | \$23 | \$841 | \$106 |
| General Obligation Debt over EAV: | 0.00% | 0.38% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|-----------------|------------------|------------------|
| Beginning Retained Earnings for FY 08: | \$66,240 | \$741,992 | \$336,131 |
| Per Capita Beginning Retained Earnings for FY 08: | \$237 | \$2,071 | \$745 |
| Revenue Collected During FY 08: | \$30,656 | \$206,165 | \$79,162 |
| Expenditures During FY 08: | \$28,110 | \$201,484 | \$88,676 |
| Per Capita Revenue: | \$110 | \$520 | \$198 |
| Per Capita Expenditures: | \$101 | \$519 | \$219 |
| Operating Income (loss): | \$2,546 | \$4,680 | \$ |
| Ratio of Retained Earnings to Expenditures: | 244.70% | 404.24% | 297.27% |
| Ending Retained Earnings for FY 08: | \$68,786 | \$751,204 | \$341,980 |
| Per Capita Ending Retained Earnings: | \$247 | \$2,084 | \$759 |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Royal Lakes Village**

Unit Code: **056/092/32**

County: **MACOUPIN**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$300,000**

Equalized Assessed Valuation: **\$859,620**

Population: **200**

Employees:

Full Time: **1**

Part Time: **2**

Salaries Paid: **\$20,669**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|-----------------|-----------|-----------|
| Beginning Fund Balance for FY 08: | \$17,375 | \$266,951 | \$169,639 |
| Per Capita Beginning Fund Balance: | \$87 | \$666 | \$444 |
| Revenue Collected During FY 08: | \$67,695 | \$254,229 | \$117,702 |
| Expenditures During FY 08: | \$51,224 | \$232,039 | \$106,311 |
| Per Capita Revenue: | \$338 | \$581 | \$283 |
| Per Capita Expenditures: | \$256 | \$540 | \$267 |
| Revenues over (under) Expenditures: | \$16,471 | \$22,190 | \$7,764 |
| Ratio of Fund Balance to Expenditures: | 40.30% | 286.45% | 165.93% |
| Ending Fund Balance for FY 08: | \$20,645 | \$280,303 | \$171,795 |
| Per Capita Ending Fund Balance: | \$103 | \$689 | \$462 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|---------|----------|---------|
| Total Reserved Funds: | \$ | \$2,724 | \$ |
| Total Unreserved Funds: | \$ | \$28,007 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|-----------------|-----------|-----------|
| Total Restricted Net Assets: | \$8,747 | \$37,131 | \$ |
| Total Unrestricted Net Assets: | \$11,898 | \$125,617 | \$106,256 |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|------------------|-----------------|
| Outstanding Debt for FY 08: | \$162,567 | \$385,902 | \$36,500 |
| Per Capita Debt: | \$813 | \$841 | \$106 |
| General Obligation Debt over EAV: | 18.91% | 0.38% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|------------------|------------------|
| Beginning Retained Earnings for FY 08: | \$1,840,753 | \$741,992 | \$336,131 |
| Per Capita Beginning Retained Earnings for FY 08: | \$9,204 | \$2,071 | \$745 |
| Revenue Collected During FY 08: | \$60,003 | \$206,165 | \$79,162 |
| Expenditures During FY 08: | \$119,744 | \$201,484 | \$88,676 |
| Per Capita Revenue: | \$300 | \$520 | \$198 |
| Per Capita Expenditures: | \$599 | \$519 | \$219 |
| Operating Income (loss): | -\$59,741 | \$4,680 | \$ |
| Ratio of Retained Earnings to Expenditures: | 1498.37% | 404.24% | 297.27% |
| Ending Retained Earnings for FY 08: | \$1,794,213 | \$751,204 | \$341,980 |
| Per Capita Ending Retained Earnings: | \$8,971 | \$2,084 | \$759 |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Royalton Village**

Unit Code: **028/045/32**

County: **FRANKLIN**

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$1,284,818

Equalized Assessed Valuation:

\$3,846,638

Population:

1,100

Employees:

Full Time:

5

Part Time:

18

Salaries Paid:

\$160,741

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|------------------|--------------------|--------------------|
| Beginning Fund Balance for FY 08: | \$498,692 | \$3,328,918 | \$1,565,564 |
| Per Capita Beginning Fund Balance: | \$453 | \$548 | \$381 |
| Revenue Collected During FY 08: | \$407,163 | \$5,252,094 | \$2,318,995 |
| Expenditures During FY 08: | \$404,273 | \$5,218,323 | \$2,340,819 |
| Per Capita Revenue: | \$370 | \$721 | \$564 |
| Per Capita Expenditures: | \$368 | \$706 | \$556 |
| Revenues over (under) Expenditures: | \$2,890 | \$33,771 | \$35,354 |
| Ratio of Fund Balance to Expenditures: | 124.07% | 87.61% | 68.63% |
| Ending Fund Balance for FY 08: | \$501,582 | \$3,304,801 | \$1,545,501 |
| Per Capita Ending Fund Balance: | \$456 | \$554 | \$382 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$1,344 | \$ |
| Total Unreserved Funds: | \$ | \$41,086 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|------------------|--------------------|------------------|
| Total Restricted Net Assets: | -\$49,895 | \$1,203,389 | \$223,442 |
| Total Unrestricted Net Assets: | \$152,523 | \$1,378,027 | \$727,227 |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|--------------------|--------------------|
| Outstanding Debt for FY 08: | \$345,240 | \$7,762,020 | \$1,837,009 |
| Per Capita Debt: | \$314 | \$1,174 | \$528 |
| General Obligation Debt over EAV: | 0.00% | 1.69% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|--------------------|--------------------|
| Beginning Retained Earnings for FY 08: | \$1,926,176 | \$8,434,882 | \$3,172,836 |
| Per Capita Beginning Retained Earnings for FY 08: | \$1,751 | \$1,329 | \$992 |
| Revenue Collected During FY 08: | \$303,307 | \$2,601,339 | \$1,061,685 |
| Expenditures During FY 08: | \$291,527 | \$2,427,439 | \$1,076,743 |
| Per Capita Revenue: | \$276 | \$427 | \$282 |
| Per Capita Expenditures: | \$265 | \$403 | \$271 |
| Operating Income (loss): | \$11,780 | \$173,899 | \$13,812 |
| Ratio of Retained Earnings to Expenditures: | 664.76% | 397.74% | 331.71% |
| Ending Retained Earnings for FY 08: | \$1,937,956 | \$8,876,515 | \$3,220,336 |
| Per Capita Ending Retained Earnings: | \$1,762 | \$1,396 | \$1,067 |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Ruma Village**

Unit Code: **079/060/32**

County: **RANDOLPH**

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$321,737

Equalized Assessed Valuation:

\$2,949,501

Population:

260

Employees:

Full Time:

Part Time:

9

Salaries Paid:

\$42,480

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|------------------|------------------|------------------|
| Beginning Fund Balance for FY 08: | \$160,716 | \$266,951 | \$169,639 |
| Per Capita Beginning Fund Balance: | \$618 | \$666 | \$444 |
| Revenue Collected During FY 08: | \$170,799 | \$254,229 | \$117,702 |
| Expenditures During FY 08: | \$161,009 | \$232,039 | \$106,311 |
| Per Capita Revenue: | \$657 | \$581 | \$283 |
| Per Capita Expenditures: | \$619 | \$540 | \$267 |
| Revenues over (under) Expenditures: | \$9,790 | \$22,190 | \$7,764 |
| Ratio of Fund Balance to Expenditures: | 74.78% | 286.45% | 165.93% |
| Ending Fund Balance for FY 08: | \$120,406 | \$280,303 | \$171,795 |
| Per Capita Ending Fund Balance: | \$463 | \$689 | \$462 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$2,724 | \$ |
| Total Unreserved Funds: | \$ | \$28,007 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|------------------|------------------|------------------|
| Total Restricted Net Assets: | \$16,077 | \$37,131 | \$ |
| Total Unrestricted Net Assets: | \$120,348 | \$125,617 | \$106,256 |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|-----------------|----------------|
| Outstanding Debt for FY 08: | \$210,000 | \$385,902 | \$36,500 |
| Per Capita Debt: | \$808 | \$841 | \$106 |
| General Obligation Debt over EAV: | 0.00% | 0.38% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 08: | \$899,769 | \$741,992 | \$336,131 |
| Per Capita Beginning Retained Earnings for FY 08: | \$3,461 | \$2,071 | \$745 |
| Revenue Collected During FY 08: | \$119,975 | \$206,165 | \$79,162 |
| Expenditures During FY 08: | \$131,690 | \$201,484 | \$88,676 |
| Per Capita Revenue: | \$461 | \$520 | \$198 |
| Per Capita Expenditures: | \$507 | \$519 | \$219 |
| Operating Income (loss): | -\$11,715 | \$4,680 | \$ |
| Ratio of Retained Earnings to Expenditures: | 684.76% | 404.24% | 297.27% |
| Ending Retained Earnings for FY 08: | \$901,754 | \$751,204 | \$341,980 |
| Per Capita Ending Retained Earnings: | \$3,468 | \$2,084 | \$759 |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Rushville City**

Unit Code: **084/025/30** County: **SCHUYLER**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$3,874,598**

Equalized Assessed Valuation: **\$23,931,534**

Population: **3,212**

Employees:

Full Time: **20**

Part Time: **20**

Salaries Paid: **\$866,738**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|--------------------|--------------------|--------------------|
| Beginning Fund Balance for FY 08: | \$1,360,228 | \$3,328,918 | \$1,565,564 |
| Per Capita Beginning Fund Balance: | \$423 | \$548 | \$381 |
| Revenue Collected During FY 08: | \$1,447,235 | \$5,252,094 | \$2,318,995 |
| Expenditures During FY 08: | \$1,345,666 | \$5,218,323 | \$2,340,819 |
| Per Capita Revenue: | \$451 | \$721 | \$564 |
| Per Capita Expenditures: | \$419 | \$706 | \$556 |
| Revenues over (under) Expenditures: | \$101,569 | \$33,771 | \$35,354 |
| Ratio of Fund Balance to Expenditures: | 107.05% | 87.61% | 68.63% |
| Ending Fund Balance for FY 08: | \$1,440,493 | \$3,304,801 | \$1,545,501 |
| Per Capita Ending Fund Balance: | \$448 | \$554 | \$382 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|-----------|-----------------|-----------|
| Total Reserved Funds: | \$ | \$1,344 | \$ |
| Total Unreserved Funds: | \$ | \$41,086 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|------------------|--------------------|------------------|
| Total Restricted Net Assets: | \$572,495 | \$1,203,389 | \$223,442 |
| Total Unrestricted Net Assets: | \$867,998 | \$1,378,027 | \$727,227 |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|--------------------|--------------------|--------------------|
| Outstanding Debt for FY 08: | \$2,746,884 | \$7,762,020 | \$1,837,009 |
| Per Capita Debt: | \$855 | \$1,174 | \$528 |
| General Obligation Debt over EAV: | 0.00% | 1.69% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|--------------------|--------------------|
| Beginning Retained Earnings for FY 08: | \$6,111,216 | \$8,434,882 | \$3,172,836 |
| Per Capita Beginning Retained Earnings for FY 08: | \$1,903 | \$1,329 | \$992 |
| Revenue Collected During FY 08: | \$1,265,714 | \$2,601,339 | \$1,061,685 |
| Expenditures During FY 08: | \$1,141,140 | \$2,427,439 | \$1,076,743 |
| Per Capita Revenue: | \$394 | \$427 | \$282 |
| Per Capita Expenditures: | \$355 | \$403 | \$271 |
| Operating Income (loss): | \$124,574 | \$173,899 | \$13,812 |
| Ratio of Retained Earnings to Expenditures: | 548.32% | 397.74% | 331.71% |
| Ending Retained Earnings for FY 08: | \$6,257,094 | \$8,876,515 | \$3,220,336 |
| Per Capita Ending Retained Earnings: | \$1,948 | \$1,396 | \$1,067 |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Russellville Village

Unit Code: 051/025/32

County: LAWRENCE

Fiscal Year End:

4/30/2008

Accounting Method:

Cash

Appropriation or Budget:

\$18,381

Equalized Assessed Valuation:

\$311,980

Population:

116

Employees:

Full Time:

9

Part Time:

Salaries Paid:

\$3,220

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|----------|-----------|-----------|
| Beginning Fund Balance for FY 08: | \$13,993 | \$266,951 | \$169,639 |
| Per Capita Beginning Fund Balance: | \$121 | \$666 | \$444 |
| Revenue Collected During FY 08: | \$18,381 | \$254,229 | \$117,702 |
| Expenditures During FY 08: | \$11,176 | \$232,039 | \$106,311 |
| Per Capita Revenue: | \$158 | \$581 | \$283 |
| Per Capita Expenditures: | \$96 | \$540 | \$267 |
| Revenues over (under) Expenditures: | \$7,205 | \$22,190 | \$7,764 |
| Ratio of Fund Balance to Expenditures: | 189.67% | 286.45% | 165.93% |
| Ending Fund Balance for FY 08: | \$21,198 | \$280,303 | \$171,795 |
| Per Capita Ending Fund Balance: | \$183 | \$689 | \$462 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|----------|----------|---------|
| Total Reserved Funds: | \$ | \$2,724 | \$ |
| Total Unreserved Funds: | \$17,147 | \$28,007 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|---------|-----------|-----------|
| Total Restricted Net Assets: | \$ | \$37,131 | \$ |
| Total Unrestricted Net Assets: | \$ | \$125,617 | \$106,256 |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 08: | \$ | \$385,902 | \$36,500 |
| Per Capita Debt: | \$ | \$841 | \$106 |
| General Obligation Debt over EAV: | 0.00% | 0.38% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 08: | \$ | \$741,992 | \$336,131 |
| Per Capita Beginning Retained Earnings for FY 08: | \$ | \$2,071 | \$745 |
| Revenue Collected During FY 08: | \$ | \$206,165 | \$79,162 |
| Expenditures During FY 08: | \$ | \$201,484 | \$88,676 |
| Per Capita Revenue: | \$ | \$520 | \$198 |
| Per Capita Expenditures: | \$ | \$519 | \$219 |
| Operating Income (loss): | \$ | \$4,680 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 404.24% | 297.27% |
| Ending Retained Earnings for FY 08: | \$ | \$751,204 | \$341,980 |
| Per Capita Ending Retained Earnings: | \$ | \$2,084 | \$759 |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Rutland Village

Unit Code: 050/095/32

County: LASALLE

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$299,097

Equalized Assessed Valuation:

\$1,719,641

Population:

354

Employees:

Full Time:

Part Time:

10

Salaries Paid:

\$17,440

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|-----------|-----------|-----------|
| Beginning Fund Balance for FY 08: | \$200,833 | \$266,951 | \$169,639 |
| Per Capita Beginning Fund Balance: | \$567 | \$666 | \$444 |
| Revenue Collected During FY 08: | \$97,462 | \$254,229 | \$117,702 |
| Expenditures During FY 08: | \$60,843 | \$232,039 | \$106,311 |
| Per Capita Revenue: | \$275 | \$581 | \$283 |
| Per Capita Expenditures: | \$172 | \$540 | \$267 |
| Revenues over (under) Expenditures: | \$36,619 | \$22,190 | \$7,764 |
| Ratio of Fund Balance to Expenditures: | 390.27% | 286.45% | 165.93% |
| Ending Fund Balance for FY 08: | \$237,452 | \$280,303 | \$171,795 |
| Per Capita Ending Fund Balance: | \$671 | \$689 | \$462 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|---------|----------|---------|
| Total Reserved Funds: | \$ | \$2,724 | \$ |
| Total Unreserved Funds: | \$ | \$28,007 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|-----------|-----------|-----------|
| Total Restricted Net Assets: | \$42,018 | \$37,131 | \$ |
| Total Unrestricted Net Assets: | \$195,434 | \$125,617 | \$106,256 |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|-----------------|-----------------|----------------|
| Outstanding Debt for FY 08: | \$70,000 | \$385,902 | \$36,500 |
| Per Capita Debt: | \$198 | \$841 | \$106 |
| General Obligation Debt over EAV: | 0.00% | 0.38% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 08: | \$410,878 | \$741,992 | \$336,131 |
| Per Capita Beginning Retained Earnings for FY 08: | \$1,161 | \$2,071 | \$745 |
| Revenue Collected During FY 08: | \$76,049 | \$206,165 | \$79,162 |
| Expenditures During FY 08: | \$71,855 | \$201,484 | \$88,676 |
| Per Capita Revenue: | \$215 | \$520 | \$198 |
| Per Capita Expenditures: | \$203 | \$519 | \$219 |
| Operating Income (loss): | \$4,194 | \$4,680 | \$ |
| Ratio of Retained Earnings to Expenditures: | 582.31% | 404.24% | 297.27% |
| Ending Retained Earnings for FY 08: | \$418,422 | \$751,204 | \$341,980 |
| Per Capita Ending Retained Earnings: | \$1,182 | \$2,084 | \$759 |